TITLE 1*
PROVISIONS OF GENERAL APPLICATION

CHAPTER 1
CONSTRUCTION OF STATUTES

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Sec. 1-1. Words and phrases. Construction of statutes. (a) In the construction of the statutes, words and phrases shall be construed according to the commonly approved usage of the language; and technical words and phrases, and such as have acquired a peculiar and appropriate meaning in the law, shall be construed and understood accordingly.

(b) The phrase “railroad company” shall be construed to mean and include all corporations, trustees, receivers or other persons, that lay out, construct, maintain or operate a railroad, unless such meaning would be repugnant to the context or to the manifest intention of the General Assembly.

(c) The term “banks” shall include all incorporated banks.

(d) The term “savings banks” shall include savings banks, societies for savings and savings societies.

(e) The term “public buildings” shall include a statehouse, courthouse, townhouse, arsenal, magazine, prison, community correctional center, almshouse, market or other building belonging to the state, or to any town, city or borough in the state, and any church, chapel, meetinghouse or other building generally used for religious worship, and any college, academy, schoolhouse or other building generally used for literary instruction.

(f) Words importing the singular number may extend and be applied to several persons or things, and words importing the plural number may include the singular.

(g) Words importing the masculine gender may be applied to females and words importing the feminine gender may be applied to males.

(h) Words purporting to give a joint authority to several persons shall be construed as giving authority to a majority of them.

(i) The word “month” shall mean a calendar month, and the word “year” a calendar year, unless otherwise expressed.

(j) The word “oath” shall include affirmations in cases where by law an affirmation may be used for an oath, and, in like cases, the word “swear” shall include the word “affirm”.

(k) The words “person” and “another” may extend and be applied to communities, companies, corporations, public or private, limited liability companies, societies and associations.

(l) The words “preceding”, “following” and “succeeding”, when used by way of reference to any section or sections, shall mean the section or sections next preceding, next following or next succeeding, unless some other section is expressly designated in such reference.

(m) Except as provided in section 7-452, the words “legislative body”, as applied to unconsolidated towns, shall mean the town meeting; as applied to cities and consolidated towns and cities, shall mean the board of aldermen, council or other body charged with the duty of making annual appropriations; as applied to boroughs and consolidated towns and boroughs, shall mean the board of burgesses; as applied to all other districts and associations, shall mean the district committee or association committee or other body charged with the duty of making annual appropriations.

(n) “Ordinance” shall mean an enactment under the provisions of section 7-157.

(o) “Voters” shall mean those persons qualified to vote under the provisions of section 7-6.

(p) Repealed by P.A. 76-186.

(q) Except as otherwise specifically defined, the words “agriculture” and “farming” shall include cultivation of the soil, dairying, forestry, raising or harvesting any agricultural or horticultural commodity, including the raising, shearing, feeding, caring for, training and management of livestock, including horses, bees, poultry, fur-bearing animals and wildlife, and the raising or harvesting of oysters, clams, mussels, other molluscan shellfish or fish; the operation, management, conservation, improvement or maintenance of a farm and its buildings, tools and equipment, or salvaging timber or cleared land of brush or other debris left by a storm, as an incident to such farming operations; the production or harvesting of maple syrup or maple sugar, or any agricultural commodity, including lumber, as an incident to ordinary farming operations or the harvesting of mushrooms, the hatching of poultry, or the construction, operation or maintenance of ditches, canals, reservoirs or waterways used exclusively for farming purposes; handling, planting, drying, packing, packaging, processing, freezing, grading, storing or delivering to storage or to market, or to a carrier for transportation to market, or for direct sale any agricultural or horticultural commodity as an incident to ordinary farming operations, or, in the case of fruits and vegetables, as an incident to the preparation of such fruits or vegetables for market or for direct sale. The term “farm” includes farm buildings, and accessory buildings thereto, nurseries, orchards, ranges, greenhouses, hoophouses and other temporary structures or other structures used primarily for the raising and, as an incident to ordinary farming operations, the sale of agricultural or horticultural commodities. The term “aquaculture” means the farming of the waters of the state and tidal wetlands and the production of protein food, including fish, oysters, clams, mussels and other molluscan shellfish, on leased, franchised and public underwater farm lands. Nothing herein shall restrict the power of a local zoning authority under chapter 124.

(r) Definition of felony and misdemeanor repealed by 1969, P.A. 828, S. 214.

(s) When a statute repealing another is afterwards repealed, the first shall not be revived without express words to that effect.

(t) The repeal of an act shall not affect any punishment, penalty or forfeiture incurred before the repeal takes effect, or any suit, or prosecution, or proceeding pending at the time of the repeal, for an offense committed, or for the recovery of a penalty or forfeiture incurred under the act repealed.

(u) The passage or repeal of an act shall not affect any action then pending.

(v) All provisions of the statutes relating to annual town meetings or elections shall be applicable to biennial meetings or elections unless a contrary intent appears.

(w) “Correctional institution”, “state prison”, “community correctional center” or “jail” means a correctional facility administered by the Commissioner of Correction.

(x) Whenever a title which denotes gender is applied to an individual the title shall suit the gender of the individual.

(y) "Deposit account" includes a share account of a savings and loan association.

(z) If a statute refers to another statute of this state, the reference includes any amendments to the referenced statute unless a contrary intent is clearly expressed.

Sec. 1-1a. Terms relating to security in personal property. Unless the context of any statute requires a different interpretation, all words and terms appearing in any statute and relating to security in personal property shall be construed to mean their counterparts in subdivision (35) of subsection (b) of section 42a-1-201 and chapter 748. In particular "chattel mortgage", "conditional sale contract" or "lien" on personal property, except a lien of the type to which chapter 748 does not apply under subdivision (2) of subsection (d) of section 42a-9-109, shall be construed to mean "security interest"; "mortgagor" and "conditional vendee" shall be construed to mean "debtor"; "mortgagee" and "conditional vendor" shall be construed to mean "secured party".

Sec. 1-1b. Payment by bank treasurer's or cashier's check in lieu of certified check. (a) Any payment which is required by any state statute or municipal ordinance or by any regulation of any state, municipal or other public authority to be made by certified check may be made by bank treasurer's or cashier's check with the same effect as though a certified check had been used.

(b) When the terms of any contract entered into in this state require payment by certified check, unless the contrary is expressly stated, "certified check" shall be construed to include any bank treasurer's or cashier's check.

(Sec. 1-1c. "Elector" defined. "Special election warned and held or called for that purpose", means "referendum", when. (a) Whenever the term "elector" or "electors" occurs in the general statutes or in any special act, it shall be construed to mean an elector or electors who have attained the age of twenty-one years, except where said term is used with reference to admission to, or exercise of, the privilege of voting in an election, or in a primary or caucus of a political party and except where said term is used as a qualification for elective or appointive municipal office.

(b) Whenever the term "special election warned and held or called for that purpose", or words of similar import, is used in the general statutes, unless the context clearly indicates otherwise, it means a referendum, as defined in subdivision (2) of subsection (n) of section 9-1.

Sec. 1-1d. "Minor", "infant", "infancy", "age of majority", defined. Except as otherwise provided by statute, on and after October 1, 1972, the terms "minor", "infant" and "infancy" shall be deemed to refer to a person under the age of eighteen years and any person eighteen years of age or over shall be an adult for all purposes whatsoever and have the same legal capacity, rights, powers, privileges, duties, liabilities and responsibilities as persons heretofore had at twenty-one years of age, and "age of majority" shall be deemed to be eighteen years.

Sec. 1-1e. Savings clause. Nothing in sections 1-1d, 3-94b to 3-94e, inclusive, 7-6, 7-51, 7-53, 7-54, 7-172, 9-12, 10a-207, 14-14, 14-36, 14-40a, 14-41, 14-44, 14-61, 14-73, 14-214, 14-276, 17a-1, 17a-152, 17b-75, 17b-81, 17b-223, 17b-745, 18-73, 18-87, 19a-512, 20-10, 20-130, 20-146, 20-188, 20-213, 20-217, 20-236, 20-250, 20-252, 20-270, 20-291, 20-316, 20-361, 20-590, 20-592, 26-38, 29-156a, 30-1, 30-45, 30-86a, 31-222, 38a-482, 38a-609, 38a-633, 38a-786, 45a-263, 45a-502, 45a-504, 45a-606, 45a-754, 46b-129, 46b-215, 52-572, 53-304, 53-330, 53a-70 or 53a-87 shall impair or affect any act done, offense committed or right accruing, accrued or acquired, or an obligation, liability, penalty, forfeiture or punishment incurred prior to October 1, 1972, and the same may be enjoyed, asserted and enforced, as fully and to the same extent and in the same manner as they might under the laws existing prior to said date, and all matters civil or criminal pending on said date or instituted thereafter for any act done, offense committed, right accruing, accrued or acquired, or obligation, liability, penalty, forfeiture or punishment incurred prior to said date may be continued or instituted under and in accordance with the provisions of the law in force at the time of the commission of such act done, offense committed, right accruing, accrued or acquired, or obligation, liability, penalty, forfeiture or punishment incurred.

Sec. 1-1f. "Blind", "physically disabled", defined. For purposes of sections 3-10e, 4a-60, subdivision (12) of section 38a-816 and sections 46a-58, 46a-60, 46a-64, 46a-70 to 46a-73, inclusive, 46a-75, 46a-76 and 52-175a:

(a) An individual is blind if his central visual acuity does not exceed 20/200 in the better eye with correcting lenses, or if his visual acuity is greater than 20/200 but is accompanied by a limitation in the fields of vision such that the widest diameter of the visual field subtends an angle no greater than twenty degrees;

(b) An individual is physically disabled if he has any chronic physical handicap, infirmity or impairment, whether congenital or resulting from bodily injury, organic processes or changes or from illness, including, but not limited to, epilepsy, deafness or hearing impairment or reliance on a wheelchair or other remedial appliance or device.

Sec. 1-1g. "Mental retardation", "intellectual disability", defined. (a) For the purposes of sections 17a-210b and 38a-816, "mental retardation" means a significant limitation in intellectual functioning and deficits in adaptive behavior that originated during the developmental period before eighteen years of age.

(b) For the purposes of sections 4a-60, 4b-28, 4b-31, 8-2g, 8-3e, 8-119t, 9-159s, 10-91f, 12-81, 17a-210, 17a-210b, 17a-215c, 17a-217 to 17a-218a, inclusive, 17a-220, 17a-226 to 17a-227a, inclusive, 17a-228, 17a-231 to 17a-233, inclusive, 17a-247 to 17a-247b, inclusive, 17a-270, 17a-272 to 17a-274, inclusive, 17a-276, 17a-277, 17a-281, 17a-282, 17a-580, 17a-593, 17a-594, 17a-

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(c) As used in subsection (a) of this section, "significant limitation in intellectual functioning" means an intelligence quotient more than two standard deviations below the mean as measured by tests of general intellectual functioning that are individualized, standardized and clinically and culturally appropriate to the individual; and "adaptive behavior" means the effectiveness or degree with which an individual meets the standards of personal independence and social responsibility expected for the individual's age and cultural group as measured by tests that are individualized, standardized and clinically and culturally appropriate to the individual.

Sec. 1-1h. Identity cards. (a) Any person who does not possess a valid motor vehicle operator's license may apply to the Department of Motor Vehicles for an identity card. The application for an identity card shall be accompanied by the birth certificate of the applicant or a certificate of identification of the applicant issued and authorized for such use by the Department of Correction. Such application shall include: (1) The applicant's name; (2) the applicant's address; (3) whether the address is permanent or temporary; (4) the applicant's date of birth; (5) notice to the applicant that false statements on such application are punishable under section 53a-157b; and (6) such other pertinent information as the Commissioner of Motor Vehicles deems necessary. A fee of twenty-two dollars and fifty cents shall be paid to the department upon issuance to the applicant of an identity card which contains a picture of the applicant and specifies the applicant's height, sex and eye color. The applicant shall sign the application in the presence of an official of the department. The commissioner may waive the fee for any applicant (A) who has voluntarily surrendered such applicant's motor vehicle operator's license, (B) whose license has been refused by the commissioner pursuant to subdivision (4) of subsection (e) of section 14-36, (C) who is both a veteran, as defined in subsection (a) of section 27-103, and blind, as defined in subsection (a) of section 1-1f, or (D) who is a resident of a homeless shelter or other facility for homeless persons. The commissioner shall adopt regulations, in accordance with the provisions of chapter 54, to establish the procedure and qualifications for the issuance of an identity card to any such homeless applicant.

(b) An identity card shall expire within a period not exceeding six years from the date of issuance of such card. Each such card shall indicate its date of expiration. Any person who holds an identity card may be notified by the commissioner before its expiration and may renew such card in such manner as the commissioner shall prescribe upon payment of a fee of twenty-two dollars and fifty cents. The commissioner shall not provide notification by mail to the holder of an identity card if the United States Postal Service has determined that mail is undeliverable to such person at the address for such person that is in the records of the department.

(c) A distinctive identity card shall be issued to any applicant less than twenty-one years of age. The identity card shall contain a statement that it is issued subject to the same verification of the applicant's identity as required for the issuance of a motor vehicle operator's license. The

card may thereafter be exhibited to establish the age and identity of the person to whom it was issued.

(d) The Commissioner of Motor Vehicles, in consultation with the Liquor Control Commission, shall adopt regulations in accordance with the provisions of chapter 54 to carry out the purposes of this section and section 30-86.

(e) Any person who misrepresents his age or practices any other deceit in the procurement of an identity card, or uses or exhibits an identity card belonging to any other person, shall be guilty of a class D misdemeanor.

Sec. 1-1i. Use of fees collected from issuance of identity cards. The fees payable to the Commissioner of Motor Vehicles upon the issuance of certain identity cards in accordance with section 1-1h shall be deposited to the credit of the General Fund and in the fiscal year commencing July 1, 1985, such fees, in an amount not exceeding a total of sixty thousand dollars, shall be deemed to be appropriated for use by said commissioner for purposes of implementing the program in said section 1-1h.

Sec. 1-1j. Methods of payment for licenses, fees, costs or fines. (a) Each state agency, as defined in section 4-166, shall accept payment in cash or by check, draft or money order for any license issued by such agency pursuant to the provisions of the general statutes.

(b) Except as otherwise provided by the general statutes, the Secretary of the Office of Policy and Management may authorize any state agency (1) to accept payment of any fee, cost or fine payable to such agency by means of a credit card, charge card or debit card, or an electronic payment service, and (2) to charge a service fee for any such payment made by credit card, charge card or debit card or an electronic payment service. Such service fee shall be (A) related to the cost of service, (B) uniform for all credit cards, charge cards and debit cards accepted, and (C) applied only when allowed by the operating rules and regulations of the credit card, charge card or debit card issuer or processor involved or when authorized in writing by such issuer or processor. Payments by credit card, charge card, debit card or an electronic payment service shall be made at such times and under such conditions as the secretary may prescribe in regulations adopted in accordance with the provisions of chapter 54. Payment of a fee, cost or fine by credit card, charge card, debit card or an electronic payment service shall constitute full payment of such fee, regardless of any discount applied by a credit card company.

Sec. 1-1k. "Victim of crime", "crime victim", defined. Except as otherwise provided by the general statutes, "victim of crime" or "crime victim" means an individual who suffers direct or threatened physical, emotional or financial harm as a result of a crime and includes immediate family members of a minor, incompetent individual or homicide victim and a person designated by a homicide victim in accordance with section 1-56r.

Sec. 1-1*l*. Holocaust victims' settlement payments excluded from income for purposes of needs-based programs. Any Holocaust victims' settlement payment, as defined in subdivision (35) of section 12-701, to a Holocaust victim, as defined in subdivision (36) of section 12-701, shall be excluded from any calculation of income for purposes of determining the eligibility for, or the benefit level of, such individual in any needs-based program under the general statutes or determining the ability of such individual to repay benefits to the state as a legally liable relative of a recipient of assistance under such program.

Sec. 1-1m. Applicability of marriage terms. Wherever in the general statutes or the public acts the term "husband", "wife", "groom", "bride", "widower" or "widow" is used, such term shall be deemed to include one party to a marriage between two persons of the same sex.

Sec. 1-1n. "Gender identity or expression" defined. As used in sections 4a-60, 8-169s, 8-265c, 8-294, 8-315, 10-15c, 10-153, 10a-6, 11-24b, 16-245r, 16-247r, 28-15, 31-22p, 31-57e, 32-204, 32-277, 38a-358, 42-125a, 42-125b, 46a-81aa, 52-571d and 53-37a, "gender identity or expression" means a person's gender-related identity, appearance or behavior, whether or not that gender-related identity, appearance or behavior is different from that traditionally associated with the person's physiology or assigned sex at birth, which gender-related identity can be shown by providing evidence including, but not limited to, medical history, care or treatment of the gender-related identity, consistent and uniform assertion of the gender-related identity or any other evidence that the gender-related identity is sincerely held, part of a person's core identity or not being asserted for an improper purpose.

Sec. 1-2. Legal notices. Each provision of the general statutes, the special acts or the charter of any town, city or borough which requires the insertion of an advertisement of a legal notice in a daily newspaper shall be construed to permit such advertisement to be inserted in a weekly newspaper; but this section shall not be construed to reduce or otherwise affect the time required by law for giving such notice. Whenever notice of any action or other proceeding is required to be given by publication in a newspaper, either by statute or order of court, the newspaper selected for that purpose, unless otherwise expressly prescribed, shall be one having a substantial circulation in the town in which at least one of the parties, for whose benefit such notice is given, resides.

Sec. 1-2a. Construction of term "postmark". (a) For purposes of sections 1-206, 3-114e, 3-114f, 3-114i, 4-147, 9-23g, 9-65, 9-153b, 9-311, 9-608, 10-183g, 12-146, 20-429, 31-241, 31-248, 31-249a, 33-603, 33-663, 33-929, 33-1003, 33-1053, 33-1219, 38a-716 and 42-243 (1) any reference to the United States mail or a postmark be treated as including a reference to any delivery service designated by the Secretary of the Treasury of the United States pursuant to Section 7502 of the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended, (2) any reference to a postmark made by the United States Postal Service shall be treated as including a reference to any date recorded or marked in the manner described in said Section 7502 of said Internal Revenue Code by a designated delivery service, and (3) any equivalent of registered or certified mail designated by the Secretary of the Treasury of the United States pursuant to said Section 7502 of said Internal Revenue Code shall be included within the meaning of registered or certified mail.

(b) The Legislative Commissioners' Office shall, in codifying the provisions of this section, make such technical, grammatical and punctuation changes and statutory placements and classifications, including, but not limited to, the addition of newly enacted material to the sections listed in subsection (a) of this section as are necessary to carry out the purposes of this section.

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Sec. 1-2b. Construction of term "certified mail, return receipt requested". (a) For purposes of sections 1-100oo, 1-206, 2-71r, 4-176, 4-180, 4-183, 4a-52a, 4a-60q, 4a-63, 4a-100, 4e-34, 4e-35, 7-65, 7-148w, 7-247a, 7-473c, 7-478e, 8-3b, 8-3i, 8-7d, 8-26b, 8-169r, 8-293, 9-388, 9-608, 9-623, 10a-22c, 10a-22i, 10a-34a, 10a-109n, 12-35, 12-157, 12-242ii, 12-242jj, 13a-80, 13a-85c, 13a-123, 15-11a, 16-41, 16-50c, 16-50d, 17a-103b, 19a-87, 19a-87c, 19a-209c, 19a-332e, 19a-343a, 19a-486a, 19a-486c, 19a-486d, 19a-497, 19a-507b, 20-205a, 20-325a, 21-63, 21-80, 22-7, 22a-6b, 22a-6u, 22a-30, 22a-42d, 22a-42f, 22a-66d, 22a-137, 22a-178, 22a-225, 22a-228, 22a-250, 22a-285b, 22a-354p, 22a-354s, 22a-354t, 22a-361, 22a-371, 22a-401, 22a-403, 22a-433, 22a-436, 22a-449f, 22a-449*l*, 22a-449n, 22a-504, 22a-626, 23-46, 23-65j, 23-651, 23-65p, 25-32, 25-32e, 25-331, 25-34, 25-204, 25-234, 29-108d, 31-57c, 31-57d, 31-355, 32-613, 33-663, 33-929, 33-1053, 33-1219, 34-521, 35-42, 36a-50, 36a-51, 36a-52, 36a-53, 36a-82, 36a-184, 36a-493, 36b-62, 36b-72, 38-323a, 38a-344, 38a-676, 38a-724, 38a-788, 42-158j, 42-161, 42-181, 42-182, 42-186, 42-271, 45a-716, 46b-115w, 46b-128, 47-42d, 47-74f, 47-88b, 47-236, 47-284, 47a-11b, 47a-11d, 47a-13a, 47a-14h, 47a-56b, 49-2, 49-4a, 49-8, 49-8a, 49-10b, 49-31b, 49-51, 49-70, 51-90e, 52-57, 52-59b, 52-63, 52-64, 52-195c, 52-350e, 52-351b, 52-361a, 52-362, 52-565a, 52-605, 52-606, 53-401, 53a-128, 53a-128d, 53a-207 and 54-82c and chapter 965, any reference to certified mail, return receipt requested, shall include mail, electronic, and digital methods of receiving the return receipt, including all methods of receiving the return receipt identified by the Mailing Standards of the United States Postal Service in Chapter 500 of the Domestic Mail Manual or any subsequent corresponding document of the United States Postal Service.

(b) The Legislative Commissioners' Office shall, in codifying the provisions of this section, make such technical, grammatical and punctuation changes and statutory placements and classifications, including, but not listed in subsection (a) of this section as are necessary to carry out the purposes of this section.

Sec. 1-2c. Construction of term "electronic mail". Wherever in the general statutes or public acts the term "electronic mail" is used, such term shall be deemed to include an electronic delivery service that delivers communications to their intended recipients by matching an electronic mail address to a person's United States Postal Service physical address and uses security methods such as passwords or encryption.

Sec. 1-2z. Plain meaning rule. The meaning of a statute shall, in the first instance, be ascertained from the text of the statute itself and its relationship to other statutes. If, after examining such text and considering such relationship, the meaning of such text is plain and unambiguous and does not yield absurd or unworkable results, extratextual evidence of the meaning of the statute shall not be considered.

Sec. 1-3. Validity of separate provisions of acts. If any provision of any act passed by the General Assembly or its application to any person or circumstances is held invalid, such invalidity shall not affect other provisions or applications of such act.

Sec. 1-3a. License or permit fee due on Saturday, Sunday or holiday. Any state or municipal license or permit fee which is due and payable on a date certain which falls on a Saturday, Sunday or legal holiday shall be payable on the next business day thereafter.

Sec. 1-3b. Enforcement of subpoena powers. Whenever any section of the general statutes or any section of any special act authorizes any person, committee, board, officer, commission, council or agency to issue any subpoena, and such section does not specifically provide for the enforcement of such subpoena, if the person to whom such subpoena is issued fails to appear or if having appeared refuses to testify or produce the evidence required by such subpoena, the Superior Court, upon application of such person, committee, board, officer, commission, council or agency, shall have jurisdiction to order such person to appear or to give testimony or produce such evidence, as the case may be.

CHAPTER 3*
PUBLIC RECORDS: GENERAL PROVISIONS

Sec. 1-9. Alkaline paper for permanent records.

Sec. 1-9. Alkaline paper for permanent records. No person having custody of any permanent record or register in any department or office of the state, or of any political subdivision thereof, or of any probate district, shall use or permit to be used for recording purposes any paper other than alkaline paper that meets or exceeds the American National Standards Institute standards for permanent paper and meets such additional specifications as may be issued by the Public Records Administrator, unless such paper is not available. Said administrator shall furnish to each person having custody of any such permanent record a list of such papers. Any person who violates any provision of this section shall be fined not more than one hundred dollars.

CHAPTER 4*
OATHS

Sec. 1-25. Forms of oaths. The forms of oaths shall be as follows, to wit:

FOR MEMBERS OF THE GENERAL ASSEMBLY, EXECUTIVE AND JUDICIAL OFFICERS.

You do solemnly swear (or affirm, as the case may be) that you will support the Constitution of the United States, and the Constitution of the state of Connecticut, so long as you continue a citizen thereof; and that you will faithfully discharge, according to law, the duties of the office of .... to the best of your abilities; so help you God.

FOR NOTARIES PUBLIC.

You do solemnly swear (or affirm, as the case may be) that you will support the Constitution of the United States, and the Constitution of the state of Connecticut; and that you will faithfully discharge, according to law, the duties of the office of notary public to the best of your abilities; so help you God.

FOR ELECTORS.

You solemnly swear (or affirm, as the case may be) that you will be true and faithful to the constitutions and governments of the State of Connecticut and the United States of America; that the statements made in your application for admission as an elector are true and complete; and

that your privileges as an elector are not forfeited by reason of conviction of a felony; so help you God.

FOR ATTORNEYS.

You solemnly swear or solemnly and sincerely affirm, as the case may be, that you will do nothing dishonest, and will not knowingly allow anything dishonest to be done in court, and that you will inform the court of any dishonesty of which you have knowledge; that you will not knowingly maintain or assist in maintaining any cause of action that is false or unlawful; that you will not obstruct any cause of action for personal gain or malice; but that you will exercise the office of attorney, in any court in which you may practice, according to the best of your learning and judgment, faithfully, to both your client and the court; so help you God or upon penalty of perjury.

FOR PETIT JURORS IN CRIMINAL CAUSES.

You solemnly swear or solemnly and sincerely affirm, as the case may be, that you will, without respect of any persons or favor of any person, decide this case between the state of Connecticut and the defendant (or defendants) based on the evidence given in court and on the laws of this state, as explained by the judge; that you will not talk to each other about this case until instructed to do so; that you will listen to and consider what the other jurors have to say in deliberations about this case; that you will not speak to anyone else, or allow anyone else to speak to you, about this case until you have been discharged by the court; and that when you reach a decision, you will not disclose the decision until it is announced in court; so help you God or upon penalty of perjury.

FOR ALTERNATE JURORS IN CRIMINAL CAUSES.

You solemnly swear or solemnly and sincerely affirm, as the case may be, that, if you become a member of the jury for this case, you will, without respect of any persons or favor of any person, decide this case between the state of Connecticut and the defendant (or defendants) based on the evidence given in court and on the laws of this state, as explained by the judge; that you will not talk to each other about this case until instructed to do so; that you will listen to and consider what the other jurors have to say in deliberations about this case; that you will not speak to anyone else, or allow anyone else to speak to you about this case until you have been discharged by the court; and that when you reach a decision, you will not disclose the decision until it is announced in court; so help you God or upon penalty of perjury.

FOR JURORS IN CIVIL CAUSES.

You solemnly swear or solemnly and sincerely affirm, as the case may be, that you will decide this case between the plaintiff and the defendant (or plaintiffs and defendants) based on the evidence given in court and on the laws of this state as explained by the judge; that you will not talk to each other about this case until instructed to do so; that you will listen to and consider what the other jurors have to say in deliberations about this case; that you will not speak to

anyone else, or allow anyone else to speak to you, about this case; and that when you reach a decision, you will not disclose the decision until it is announced in court; so help you God or upon penalty of perjury.

FOR ALTERNATE JURORS IN CIVIL CAUSES.

You solemnly swear or solemnly and sincerely affirm, as the case may be, that, if you become a member of the jury for this case, you will decide this case between the plaintiff and the defendant (or plaintiffs and defendants) based on the evidence given in court and on the laws of this state as explained by the judge; that you will not talk to each other about this case until instructed to do so; that you will listen to and consider what the other jurors have to say in deliberations about this case; that you will not speak to anyone else, or allow anyone else to speak to you, about this case; and that when you reach a decision, you will not disclose the decision until it is announced in court; so help you God or upon penalty of perjury.

VOIR DIRE.

You solemnly swear or solemnly and sincerely affirm, as the case may be, that you will answer truthfully all questions that you are asked, none of which will be about the merits of the case for which the jury is being selected; so help you God or upon penalty of perjury.

FOR WITNESSES.

You solemnly swear or solemnly and sincerely affirm, as the case may be, that the evidence you shall give concerning this case shall be the truth, the whole truth and nothing but the truth; so help you God or upon penalty of perjury.

FOR INVESTIGATORY GRAND JURY WITNESSES.

You solemnly swear or solemnly and sincerely affirm, as the case may be, that the evidence you shall give concerning this investigation into the commission of a crime or crimes, shall be the truth, the whole truth and nothing but the truth; so help you God or upon penalty of perjury.

FOR WITNESSES TWELVE YEARS OF AGE OR YOUNGER.

You promise that you will tell the truth.

FOR AN INTERPRETER IN A CRIMINAL CASE.

You solemnly swear or solemnly and sincerely affirm, as the case may be, that you will interpret accurately the information (or indictment) that charges the accused with a crime and all questions that the accused may be asked under the direction of the court in a language the accused can understand and speak; that you will interpret accurately the pleas of the accused to the information (or indictment) and the answers of the accused to the court (or to the court and

jury) in English; and that you will make all interpretations to the best of your skill and judgment; so help you God or upon penalty of perjury.

FOR AN INTERPRETER IN COURT.

You solemnly swear or solemnly and sincerely affirm, as the case may be, that you will interpret accurately the oath to be administered to the witness and all questions that the witness may be asked under direction of the court in a language the witness can understand and speak; that you will interpret accurately the answers of the witness to the court (or to the court and jury) in English; and that you will make all interpretations to the best of your skill and judgment; so help you God or upon penalty of perjury.

FOR AN INTERPRETER FOR A DEAF
OR HEARING IMPAIRED JUROR.

You solemnly swear or solemnly and sincerely affirm, as the case may be, that you will interpret accurately to a deaf or hearing impaired juror the juror orientation program, any oath to be administered to the juror, all testimony and other relevant conversation, and all questions that the juror may be asked under the direction of the court; that you will interpret accurately the answers of the juror to the court in English; that you will not participate in any manner in the deliberations of the jury other than making an accurate interpretation of the remarks of the jurors during deliberations; that you will make all interpretations to the best of your skill and judgment; and that you will not communicate with anyone outside the jury concerning the business or matters before the jury; so help you God or upon penalty of perjury.

FOR ASSESSORS, TO SUBSCRIBE UPON ABSTRACT.

I, ..., assessor of the town of ...., do solemnly swear or solemnly and sincerely affirm, as the case may be, that I believe that all the lists, and the abstract of said town for the year 20.., are made up and perfected according to law; so help me God or upon penalty of perjury.

FOR PLAINTIFF, WHEN INDIFFERENT PERSON IS
AUTHORIZED TO SERVE WRIT.

You solemnly swear or solemnly and sincerely affirm, as the case may be, that you believe the plaintiff is (or plaintiffs are) in danger of losing the debt (damage or other thing) in this writ, unless an indifferent person is authorized to immediately serve this writ; so help you God or upon penalty of perjury.

FOR MEMBERS OF A COURT-MARTIAL.

You solemnly swear (or affirm, as the case may be) that you will truly try and determine, according to the evidence given in court, the matters depending between this state and the officer (or officers) now to be tried; that you will not divulge the sentence of the court until the same shall have been approved or disapproved, according to law; neither will you, at any time,

disclose the vote or opinion of any member of the court, unless required by due course of law; so help you God.

FOR THE JUDGE-ADVOCATE OF A COURT-MARTIAL.

You solemnly swear (or affirm, as the case may be) that you will not, at any time whatever, disclose the vote or opinion of any member of any court-martial in which you may be called to act, unless required by due course of law, nor divulge the sentence of any such court, unless the same shall have been approved or disapproved, according to law; and that you will faithfully and impartially do the duty of judge-advocate, according to your best ability; so help you God.

FOR OFFICIALS APPOINTED TO SERVE IN ANY POLLING PLACE IN ANY ELECTION OR PRIMARY.

You solemnly swear (or affirm, as the case may be) that you will faithfully discharge, according to law, your duties as ...., to the best of your ability; and that you will serve in this election or primary as the case may be, as an official, completely impartial with respect to any candidate or any political party; so help you God.

FOR ALL OTHER PERSONS OF WHOM AN OATH IS REQUIRED.

You solemnly swear or solemnly and sincerely affirm, as the case may be, that you will faithfully discharge, according to law, your duties as .... to the best of your abilities; so help you God or upon penalty of perjury.

CHAPTER 14*

FREEDOM OF INFORMATION ACT

Sec. 1-200. (Formerly Sec. 1-18a). Definitions. As used in this chapter, the following words and phrases shall have the following meanings, except where such terms are used in a context which clearly indicates the contrary:

(1) "Public agency" or "agency" means:

(A) Any executive, administrative or legislative office of the state or any political subdivision of the state and any state or town agency, any department, institution, bureau, board, commission, authority or official of the state or of any city, town, borough, municipal corporation, school district, regional district or other district or other political subdivision of the state, including any committee of, or created by, any such office, subdivision, agency, department, institution, bureau, board, commission, authority or official, and also includes any judicial office, official, or body or committee thereof but only with respect to its or their administrative functions, and for purposes of this subparagraph, "judicial office" includes, but is not limited to, the Division of Public Defender Services;

(B) Any person to the extent such person is deemed to be the functional equivalent of a public agency pursuant to law; or

(C) Any "implementing agency", as defined in section 32-222.

(2) "Meeting" means any hearing or other proceeding of a public agency, any convening or assembly of a quorum of a multimember public agency, and any communication by or to a quorum of a multimember public agency, whether in person or by means of electronic equipment, to discuss or act upon a matter over which the public agency has supervision, control, jurisdiction or advisory power. "Meeting" does not include: Any meeting of a personnel search committee for executive level employment candidates; any chance meeting, or a social meeting neither planned nor intended for the purpose of discussing matters relating to official business; strategy or negotiations with respect to collective bargaining; a caucus of members of a single political party notwithstanding that such members also constitute a quorum of a public agency; an administrative or staff meeting of a single-member public agency; and communication limited to notice of meetings of any public agency or the agendas thereof. A quorum of the members of a public agency who are present at any event which has been noticed and conducted as a meeting of another public agency under the provisions of the Freedom of Information Act shall not be deemed to be holding a meeting of the public agency of which they are members as a result of their presence at such event.

(3) "Caucus" means (A) a convening or assembly of the enrolled members of a single political party who are members of a public agency within the state or a political subdivision, or (B) the members of a multimember public agency, which members constitute a majority of the membership of the agency, or the other members of the agency who constitute a minority of the

membership of the agency, who register their intention to be considered a majority caucus or minority caucus, as the case may be, for the purposes of the Freedom of Information Act, provided (i) the registration is made with the office of the Secretary of the State for any such public agency of the state, in the office of the clerk of a political subdivision of the state for any public agency of a political subdivision of the state, or in the office of the clerk of each municipal member of any multitown district or agency, (ii) no member is registered in more than one caucus at any one time, (iii) no such member's registration is rescinded during the member's remaining term of office, and (iv) a member may remain a registered member of the majority caucus or minority caucus regardless of whether the member changes his or her party affiliation under chapter 143.

(4) "Person" means natural person, partnership, corporation, limited liability company, association or society.

(5) "Public records or files" means any recorded data or information relating to the conduct of the public's business prepared, owned, used, received or retained by a public agency, or to which a public agency is entitled to receive a copy by law or contract under section 1-218, whether such data or information be handwritten, typed, tape-recorded, printed, photostated, photographed or recorded by any other method.

(6) "Executive sessions" means a meeting of a public agency at which the public is excluded for one or more of the following purposes: (A) Discussion concerning the appointment, employment, performance, evaluation, health or dismissal of a public officer or employee, provided that such individual may require that discussion be held at an open meeting; (B) strategy and negotiations with respect to pending claims or pending litigation to which the public agency or a member thereof, because of the member's conduct as a member of such agency, is a party until such litigation or claim has been finally adjudicated or otherwise settled; (C) matters concerning security strategy or the deployment of security personnel, or devices affecting public security; (D) discussion of the selection of a site or the lease, sale or purchase of real estate by a political subdivision of the state when publicity regarding such site, lease, sale, purchase or construction would cause a likelihood of increased price until such time as all of the property has been acquired or all proceedings or transactions concerning same have been terminated or abandoned; and (E) discussion of any matter which would result in the disclosure of public records or the information contained therein described in subsection (b) of section 1-210.

(7) "Personnel search committee" means a body appointed by a public agency, whose sole purpose is to recommend to the appointing agency a candidate or candidates for an executive-level employment position. Members of a "personnel search committee" shall not be considered in determining whether there is a quorum of the appointing or any other public agency.

(8) "Pending claim" means a written notice to an agency which sets forth a demand for legal relief or which asserts a legal right stating the intention to institute an action in an appropriate forum if such relief or right is not granted.

(9) "Pending litigation" means (A) a written notice to an agency which sets forth a demand for legal relief or which asserts a legal right stating the intention to institute an action before a court

if such relief or right is not granted by the agency; (B) the service of a complaint against an agency returnable to a court which seeks to enforce or implement legal relief or a legal right; or (C) the agency's consideration of action to enforce or implement legal relief or a legal right.

(10) "Freedom of Information Act" means this chapter.

(11) "Governmental function" means the administration or management of a program of a public agency, which program has been authorized by law to be administered or managed by a person, where (A) the person receives funding from the public agency for administering or managing the program, (B) the public agency is involved in or regulates to a significant extent such person's administration or management of the program, whether or not such involvement or regulation is direct, pervasive, continuous or day-to-day, and (C) the person participates in the formulation of governmental policies or decisions in connection with the administration or management of the program and such policies or decisions bind the public agency. "Governmental function" shall not include the mere provision of goods or services to a public agency without the delegated responsibility to administer or manage a program of a public agency.

Sec. 1-210. (Formerly Sec. 1-19). Access to public records. Exempt records. (a) Except as otherwise provided by any federal law or state statute, all records maintained or kept on file by any public agency, whether or not such records are required by any law or by any rule or regulation, shall be public records and every person shall have the right to (1) inspect such records promptly during regular office or business hours, (2) copy such records in accordance with subsection (g) of section 1-212, or (3) receive a copy of such records in accordance with section 1-212. Any agency rule or regulation, or part thereof, that conflicts with the provisions of this subsection or diminishes or curtails in any way the rights granted by this subsection shall be void. Each such agency shall keep and maintain all public records in its custody at its regular office or place of business in an accessible place and, if there is no such office or place of business, the public records pertaining to such agency shall be kept in the office of the clerk of the political subdivision in which such public agency is located or of the Secretary of the State, as the case may be. Any certified record hereunder attested as a true copy by the clerk, chief or deputy of such agency or by such other person designated or empowered by law to so act, shall be competent evidence in any court of this state of the facts contained therein.

(b) Nothing in the Freedom of Information Act shall be construed to require disclosure of:

(1) Preliminary drafts or notes provided the public agency has determined that the public interest in withholding such documents clearly outweighs the public interest in disclosure;

(2) Personnel or medical files and similar files the disclosure of which would constitute an invasion of personal privacy;

(3) Records of law enforcement agencies not otherwise available to the public which records were compiled in connection with the detection or investigation of crime, if the disclosure of said records would not be in the public interest because it would result in the disclosure of (A) the

identity of informants not otherwise known or the identity of witnesses not otherwise known whose safety would be endangered or who would be subject to threat or intimidation if their identity was made known, (B) signed statements of witnesses, (C) information to be used in a prospective law enforcement action if prejudicial to such action, (D) investigatory techniques not otherwise known to the general public, (E) arrest records of a juvenile, which shall also include any investigatory files, concerning the arrest of such juvenile, compiled for law enforcement purposes, (F) the name and address of the victim of a sexual assault under section 53a-70, 53a-70a, 53a-71, 53a-72a, 53a-72b or 53a-73a, or injury or risk of injury, or impairing of morals under section 53-21, or of an attempt thereof, or (G) uncorroborated allegations subject to destruction pursuant to section 1-216;

(4) Records pertaining to strategy and negotiations with respect to pending claims or pending litigation to which the public agency is a party until such litigation or claim has been finally adjudicated or otherwise settled;

(5) (A) Trade secrets, which for purposes of the Freedom of Information Act, are defined as information, including formulas, patterns, compilations, programs, devices, methods, techniques, processes, drawings, cost data, customer lists, film or television scripts or detailed production budgets that (i) derive independent economic value, actual or potential, from not being generally known to, and not being readily ascertainable by proper means by, other persons who can obtain economic value from their disclosure or use, and (ii) are the subject of efforts that are reasonable under the circumstances to maintain secrecy; and

(B) Commercial or financial information given in confidence, not required by statute;

(6) Test questions, scoring keys and other examination data used to administer a licensing examination, examination for employment or academic examinations;

(7) The contents of real estate appraisals, engineering or feasibility estimates and evaluations made for or by an agency relative to the acquisition of property or to prospective public supply and construction contracts, until such time as all of the property has been acquired or all proceedings or transactions have been terminated or abandoned, provided the law of eminent domain shall not be affected by this provision;

(8) Statements of personal worth or personal financial data required by a licensing agency and filed by an applicant with such licensing agency to establish the applicant's personal qualification for the license, certificate or permit applied for;

(9) Records, reports and statements of strategy or negotiations with respect to collective bargaining;

(10) Records, tax returns, reports and statements exempted by federal law or the general statutes or communications privileged by the attorney-client relationship, marital relationship, clergy-penitent relationship, doctor-patient relationship, therapist-patient relationship or any other privilege established by the common law or the general statutes, including any such records, tax returns, reports or communications that were created or made prior to the establishment of the applicable privilege under the common law or the general statutes;

(11) Names or addresses of students enrolled in any public school or college without the consent of each student whose name or address is to be disclosed who is eighteen years of age or older and a parent or guardian of each such student who is younger than eighteen years of age, provided this subdivision shall not be construed as prohibiting the disclosure of the names or addresses of students enrolled in any public school in a regional school district to the board of selectmen or town board of finance, as the case may be, of the town wherein the student resides for the purpose of verifying tuition payments made to such school;

(12) Any information obtained by the use of illegal means;

(13) Records of an investigation or the name of an employee providing information under the provisions of section 4-61dd or sections 17b-301c to 17b-301g, inclusive;

(14) Adoption records and information provided for in sections 45a-746, 45a-750 and 45a-751;

(15) Any page of a primary petition, nominating petition, referendum petition or petition for a town meeting submitted under any provision of the general statutes or of any special act, municipal charter or ordinance, until the required processing and certification of such page has been completed by the official or officials charged with such duty after which time disclosure of such page shall be required;

(16) Records of complaints, including information compiled in the investigation thereof, brought to a municipal health authority pursuant to chapter 368e or a district department of health pursuant to chapter 368f, until such time as the investigation is concluded or thirty days from the date of receipt of the complaint, whichever occurs first;

(17) Educational records which are not subject to disclosure under the Family Educational Rights and Privacy Act, 20 USC 1232g;

(18) Records, the disclosure of which the Commissioner of Correction, or as it applies to Whiting Forensic Division facilities of the Connecticut Valley Hospital, the Commissioner of Mental Health and Addiction Services, has reasonable grounds to believe may result in a safety risk, including the risk of harm to any person or the risk of an escape from, or a disorder in, a correctional institution or facility under the supervision of the Department of Correction or Whiting Forensic Division facilities. Such records shall include, but are not limited to:

(A) Security manuals, including emergency plans contained or referred to in such security manuals;

(B) Engineering and architectural drawings of correctional institutions or facilities or Whiting Forensic Division facilities;

(C) Operational specifications of security systems utilized by the Department of Correction at any correctional institution or facility or Whiting Forensic Division facilities, except that a general description of any such security system and the cost and quality of such system may be disclosed;

(D) Training manuals prepared for correctional institutions and facilities or Whiting Forensic Division facilities that describe, in any manner, security procedures, emergency plans or security equipment;

(E) Internal security audits of correctional institutions and facilities or Whiting Forensic Division facilities;

(F) Minutes or recordings of staff meetings of the Department of Correction or Whiting Forensic Division facilities, or portions of such minutes or recordings, that contain or reveal information relating to security or other records otherwise exempt from disclosure under this subdivision;

(G) Logs or other documents that contain information on the movement or assignment of inmates or staff at correctional institutions or facilities; and

(H) Records that contain information on contacts between inmates, as defined in section 18-84, and law enforcement officers;

(19) Records when there are reasonable grounds to believe disclosure may result in a safety risk, including the risk of harm to any person, any government-owned or leased institution or facility or any fixture or appurtenance and equipment attached to, or contained in, such institution or facility, except that such records shall be disclosed to a law enforcement agency upon the request of the law enforcement agency. Such reasonable grounds shall be determined (A) (i) by the Commissioner of Administrative Services, after consultation with the chief executive officer of an executive branch state agency, with respect to records concerning such agency; and (ii) by the Commissioner of Emergency Services and Public Protection, after consultation with the chief executive officer of a municipal, district or regional agency, with respect to records concerning such agency; (B) by the Chief Court Administrator with respect to records concerning the Judicial Department; and (C) by the executive director of the Joint Committee on Legislative Management, with respect to records concerning the Legislative Department. As used in this section, "government-owned or leased institution or facility" includes, but is not limited to, an institution or facility owned or leased by a public service company, as defined in section 16-1, a certified telecommunications provider, as defined in section 16-1, a water company, as defined in section 25-32a, or a municipal utility that furnishes electric, gas or water service, but does not include an institution or facility owned or leased by the federal government, and "chief executive officer" includes, but is not limited to, an agency head, department head, executive director or chief executive officer. Such records include, but are not limited to:

(i) Security manuals or reports;

(ii) Engineering and architectural drawings of government-owned or leased institutions or facilities;

(iii) Operational specifications of security systems utilized at any government-owned or leased institution or facility, except that a general description of any such security system and the cost and quality of such system, may be disclosed;

(iv) Training manuals prepared for government-owned or leased institutions or facilities that describe, in any manner, security procedures, emergency plans or security equipment;

(v) Internal security audits of government-owned or leased institutions or facilities;

(vi) Minutes or records of meetings, or portions of such minutes or records, that contain or reveal information relating to security or other records otherwise exempt from disclosure under this subdivision;

(vii) Logs or other documents that contain information on the movement or assignment of security personnel;

(viii) Emergency plans and emergency preparedness, response, recovery and mitigation plans, including plans provided by a person to a state agency or a local emergency management agency or official; and

(ix) With respect to a water company, as defined in section 25-32a, that provides water service: Vulnerability assessments and risk management plans, operational plans, portions of water supply plans submitted pursuant to section 25-32d that contain or reveal information the disclosure of which may result in a security risk to a water company, inspection reports, technical specifications and other materials that depict or specifically describe critical water company operating facilities, collection and distribution systems or sources of supply;

(20) Records of standards, procedures, processes, software and codes, not otherwise available to the public, the disclosure of which would compromise the security or integrity of an information technology system;

(21) The residential, work or school address of any participant in the address confidentiality program established pursuant to sections 54-240 to 54-240o, inclusive;

(22) The electronic mail address of any person that is obtained by the Department of Transportation in connection with the implementation or administration of any plan to inform individuals about significant highway or railway incidents;

(23) The name or address of any minor enrolled in any parks and recreation program administered or sponsored by any public agency;

(24) Responses to any request for proposals or bid solicitation issued by a public agency or any record or file made by a public agency in connection with the contract award process, until such contract is executed or negotiations for the award of such contract have ended, whichever occurs earlier, provided the chief executive officer of such public agency certifies that the public interest in the disclosure of such responses, record or file is outweighed by the public interest in the confidentiality of such responses, record or file;

(25) The name, address, telephone number or electronic mail address of any person enrolled in any senior center program or any member of a senior center administered or sponsored by any public agency;

(26) All records obtained during the course of inspection, investigation, examination and audit activities of an institution, as defined in section 19a-490, that are confidential pursuant to a contract between the Department of Public Health and the United States Department of Health and Human Services relating to the Medicare and Medicaid programs.

(c) Whenever a public agency receives a request from any person confined in a correctional institution or facility or a Whiting Forensic Division facility, for disclosure of any public record under the Freedom of Information Act, the public agency shall promptly notify the Commissioner of Correction or the Commissioner of Mental Health and Addiction Services in the case of a person confined in a Whiting Forensic Division facility of such request, in the manner prescribed by the commissioner, before complying with the request as required by the Freedom of Information Act. If the commissioner believes the requested record is exempt from disclosure pursuant to subdivision (18) of subsection (b) of this section, the commissioner may withhold such record from such person when the record is delivered to the person's correctional institution or facility or Whiting Forensic Division facility.

(d) Whenever a public agency, except the Judicial Department or Legislative Department, receives a request from any person for disclosure of any records described in subdivision (19) of subsection (b) of this section under the Freedom of Information Act, the public agency shall promptly notify the Commissioner of Administrative Services or the Commissioner of Emergency Services and Public Protection, as applicable, of such request, in the manner prescribed by such commissioner, before complying with the request as required by the Freedom of Information Act and for information related to a water company, as defined in section 25-32a, the public agency shall promptly notify the water company before complying with the request as required by the Freedom of Information Act. If the commissioner, after consultation with the chief executive officer of the applicable agency or after consultation with the chief executive officer of the applicable water company for information related to a water company, as defined in section 25-32a, believes the requested record is exempt from disclosure pursuant to subdivision (19) of subsection (b) of this section, the commissioner may direct the agency to withhold such record from such person. In any appeal brought under the provisions of section 1-206 of the Freedom of Information Act for denial of access to records for any of the reasons described in subdivision (19) of subsection (b) of this section, such appeal shall be against the chief executive officer of the executive branch state agency or the municipal, district or regional agency that issued the directive to withhold such record pursuant to subdivision (19) of subsection (b) of this section, exclusively, or, in the case of records concerning Judicial Department facilities, the Chief Court Administrator or, in the case of records concerning the Legislative Department, the executive director of the Joint Committee on Legislative Management.

(e) Notwithstanding the provisions of subdivisions (1) and (16) of subsection (b) of this section, disclosure shall be required of:

(1) Interagency or intra-agency memoranda or letters, advisory opinions, recommendations or any report comprising part of the process by which governmental decisions and policies are formulated, except disclosure shall not be required of a preliminary draft of a memorandum,

prepared by a member of the staff of a public agency, which is subject to revision prior to submission to or discussion among the members of such agency;

(2) All records of investigation conducted with respect to any tenement house, lodging house or boarding house as defined in section 19a-355, or any nursing home, residential care home or rest home, as defined in section 19a-490, by any municipal building department or housing code inspection department, any local or district health department, or any other department charged with the enforcement of ordinances or laws regulating the erection, construction, alteration, maintenance, sanitation, ventilation or occupancy of such buildings; and

(3) The names of firms obtaining bid documents from any state agency.

Sec. 1-211. (Formerly Sec. 1-19a). Disclosure of computer-stored public records. Contracts. Acquisition of system, equipment, software to store or retrieve nonexempt public records. (a) Any public agency which maintains public records in a computer storage system shall provide, to any person making a request pursuant to the Freedom of Information Act, a copy of any nonexempt data contained in such records, properly identified, on paper, disk, tape or any other electronic storage device or medium requested by the person, including an electronic copy sent to the electronic mail address of the person making such request, if the agency can reasonably make any such copy or have any such copy made. Except as otherwise provided by state statute, the cost for providing a copy of such data shall be in accordance with the provisions of section 1-212.

(b) Except as otherwise provided by state statute, no public agency shall enter into a contract with, or otherwise obligate itself to, any person if such contract or obligation impairs the right of the public under the Freedom of Information Act to inspect or copy the agency's nonexempt public records existing on-line in, or stored on a device or medium used in connection with, a computer system owned, leased or otherwise used by the agency in the course of its governmental functions.

(c) On and after July 1, 1992, before any public agency acquires any computer system, equipment or software to store or retrieve nonexempt public records, it shall consider whether such proposed system, equipment or software adequately provides for the rights of the public under the Freedom of Information Act at the least cost possible to the agency and to persons entitled to access to nonexempt public records under the Freedom of Information Act. In meeting its obligations under this subsection, each state public agency shall consult with the Department of Administrative Services as part of the agency's design analysis prior to acquiring any such computer system, equipment or software. The Department of Administrative Services shall adopt written guidelines to assist municipal agencies in carrying out the purposes of this subsection. Nothing in this subsection shall require an agency to consult with said department prior to acquiring a system, equipment or software or modifying software, if such acquisition or modification is consistent with a design analysis for which such agency has previously consulted with said department. The Department of Administrative Services shall consult with the Freedom of Information Commission on matters relating to access to and disclosure of public records for

the purposes of this subsection. The provisions of this subsection shall not apply to software modifications which would not affect the rights of the public under the Freedom of Information Act.

Sec. 1-212. (Formerly Sec. 1-15). Copies and scanning of public records. Fees. (a) Any person applying in writing shall receive, promptly upon request, a plain, facsimile, electronic or certified copy of any public record. The type of copy provided shall be within the discretion of the public agency, except (1) the agency shall provide a certified copy whenever requested, and (2) if the applicant does not have access to a computer or facsimile machine, the public agency shall not send the applicant an electronic or facsimile copy. The fee for any copy provided in accordance with the Freedom of Information Act:

(A) By an executive, administrative or legislative office of the state, a state agency or a department, institution, bureau, board, commission, authority or official of the state, including a committee of, or created by, such an office, agency, department, institution, bureau, board, commission, authority or official, and also including any judicial office, official or body or committee thereof but only in respect to its or their administrative functions, shall not exceed twenty-five cents per page; and

(B) By all other public agencies, as defined in section 1-200, shall not exceed fifty cents per page. If any copy provided in accordance with said Freedom of Information Act requires a transcription, or if any person applies for a transcription of a public record, the fee for such transcription shall not exceed the cost thereof to the public agency.

(b) The fee for any copy provided in accordance with subsection (a) of section 1-211 shall not exceed the cost thereof to the public agency. In determining such costs for a copy, other than for a printout which exists at the time that the agency responds to the request for such copy, an agency may include only:

(1) An amount equal to the hourly salary attributed to all agency employees engaged in providing the requested computer-stored public record, including their time performing the formatting or programming functions necessary to provide the copy as requested, but not including search or retrieval costs except as provided in subdivision (4) of this subsection;

(2) An amount equal to the cost to the agency of engaging an outside professional electronic copying service to provide such copying services, if such service is necessary to provide the copying as requested;

(3) The actual cost of the storage devices or media provided to the person making the request in complying with such request; and

(4) The computer time charges incurred by the agency in providing the requested computer-stored public record where another agency or contractor provides the agency with computer storage and retrieval services. Notwithstanding any other provision of this section, the fee for any copy of the names of registered voters shall not exceed three cents per name delivered or the cost thereof to the public agency, as determined pursuant to this subsection, whichever is less. The Department of Administrative Services shall provide guidelines to agencies regarding the calculation of the fees charged for copies of computer-stored public records to ensure that such fees are reasonable and consistent among agencies.

(c) A public agency may require the prepayment of any fee required or permitted under the Freedom of Information Act if such fee is estimated to be ten dollars or more. The sales tax provided in chapter 219 shall not be imposed upon any transaction for which a fee is required or permissible under this section or section 1-227.

(d) The public agency shall waive any fee provided for in this section when:

(1) The person requesting the records is an indigent individual;

(2) The records located are determined by the public agency to be exempt from disclosure under subsection (b) of section 1-210;

(3) In its judgment, compliance with the applicant's request benefits the general welfare;

(4) The person requesting the record is an elected official of a political subdivision of the state and the official (A) obtains the record from an agency of the political subdivision in which the official serves, and (B) certifies that the record pertains to the official's duties; or

(5) The person requesting the records is a member of the Division of Public Defender Services or an attorney appointed by the court as a Division of Public Defender Services assigned counsel under section 51-296 and such member or attorney certifies that the record pertains to the member's or attorney's duties.

(e) Except as otherwise provided by law, the fee for any person who has the custody of any public records or files for certifying any copy of such records or files, or certifying to any fact appearing therefrom, shall be for the first page of such certificate, or copy and certificate, one dollar; and for each additional page, fifty cents. For the purpose of computing such fee, such copy and certificate shall be deemed to be one continuous instrument.

(f) The Secretary of the State, after consulting with the chairperson of the Freedom of Information Commission, the Commissioner of Correction and a representative of the Judicial Department, shall propose a fee structure for copies of public records provided to an inmate, as defined in section 18-84, in accordance with subsection (a) of this section. The Secretary of the State shall submit such proposed fee structure to the joint standing committee of the General Assembly having cognizance of matters relating to government administration, not later than January 15, 2000.

(g) Any individual may copy a public record through the use of a hand-held scanner. A public agency may establish a fee structure not to exceed twenty dollars for an individual to pay each time the individual copies records at the agency with a hand-held scanner. As used in this section, "hand-held scanner" means a battery operated electronic scanning device the use of which (1) leaves no mark or impression on the public record, and (2) does not unreasonably interfere with the operation of the public agency.

Sec. 1-219. Veterans' military records. (a) As used in this section: (1) "Armed forces" means the Army, Navy, Marine Corps, Coast Guard or Air Force of the United States; (2) "veteran" means any person honorably discharged from, or released under honorable conditions from active service or reserve status in the armed forces; (3) "military discharge document" means a United States Department of Defense form, including, but not limited to, a DD 214 form, or any valid paper that evidences the service, discharge or retirement of a veteran from the armed forces that contains personal information such as a service number or Social Security number; (4) "person" means any individual or entity, including, but not limited to, a relative of a veteran, a licensed funeral director or embalmer, an attorney-at-law, an attorney-in-fact, an insurance company or a veterans' advocate; and (5) "public agency" or "agency" means a public agency, as defined in section 1-200.

(b) A veteran or designee may file a military discharge document with the town clerk of the town in which the veteran resides or with any other public agency if the military discharge document is related to the business of the town or other agency, and the town or agency shall maintain and record the military discharge document in accordance with this section.

(c) Notwithstanding any provision of chapter 55, or any provision of section 11-8 or 11-8a, any military discharge document filed by or on behalf of a veteran with a public agency before, on or after October 1, 2002, except a military discharge document recorded before October 1, 2002, on the land records of a town, shall be retained by the agency separate and apart from the other records of the agency. The contents of such document shall be confidential for at least seventy-five years from the date the document is filed with the public agency, except that:

(1) The information contained in the document shall be available to the veteran, or a conservator of the person of the veteran or a conservator of the estate of the veteran, at all times;

(2) Any information contained in such military discharge document which is necessary to establish, or that aids in establishing, eligibility for any local, state or federal benefit or program applied for by, or on behalf of, the veteran, including, but not limited to, the name of the veteran, the veteran's residential address, dates of qualifying active or reserve military service, or military discharge status, shall be available to the public at all times; and

(3) In addition to the information available under subdivision (2) of this subsection, any other information contained in the document shall be available to (A) any person who may provide a benefit to, or acquire a benefit for, the veteran or the estate of the veteran, provided the person needs the information to provide the benefit and submits satisfactory evidence of such need to the agency, (B) the State Librarian as required for the performance of his or her duties, and (C) a genealogical society incorporated or authorized by the Secretary of the State to do business or conduct affairs in this state or a member of such genealogical society.

(d) The provisions of this section concerning the maintenance and recording of Department of Defense documents shall not apply to the State Library Board or the State Librarian.

Title 4b

State Real Property

Chapter 59

Department of Public Works

And State Real Property

Sec. 4b-35. (Formerly Sec. 4-128a). Lease of state-owned land to private developers. Lease back with option to purchase. Subject to the provisions of section 4b-30 the Commissioner of Public Works may lease state-owned land to private developers for construction of buildings and facilities to meet the needs of agencies and institutions, provided such developers shall agree to lease such buildings and facilities back to the state with options to purchase. Such options to purchase shall give the state the alternative of purchasing such building and facilities for a lump sum at a stated time, or times, during or at the end of the lease term; or to purchase the same by paying the purchase price in specified installments over a stated period of time.

Sec. 4b-36. (Formerly Sec. 4-128b). Contracts for construction of buildings or facilities on state-owned land. Lease to state with provision to purchase. Subject to the provisions of section 4b-30, the commissioner may enter into contracts for the construction upon state-owned land of buildings or facilities or both, and the subsequent leasing thereof to the state to meet the needs of agencies and institutions, without first leasing the underlying state-owned land to the developer. Such contracts shall contain provisions providing for the state to buy the buildings and facilities for a lump sum at stated times during or at the end of the lease term or, at the state's option, to buy the same by paying the purchase price in installments.

Sec. 4b-37. (Formerly Sec. 4-128c). Terms of option to buy in lease agreement. In any lease entered into pursuant to sections 4b-35 to 4b-39, inclusive, which grant the state an option to buy where the option price is to be paid in installments over a stated period of time, such installments shall be described in the lease so as to identify clearly those portions of the installments which represent interest, taxes or any other item the identification of which will promote the most economical and advantageous terms to the state.

Sec. 4b-38. (Formerly Sec. 4-128d). Lease of state-owned land or buildings for municipal or private use. (a) Subject to the provisions of section 4b-30 the commissioner may lease state-owned land or buildings, or both, and facilities to (1) municipalities for municipal use, or (2) private individuals or concerns for private use, when such land, buildings and facilities are

otherwise not used or needed for state use and such action seems desirable to produce income or is otherwise in the public interest, provided the Treasurer has determined that such action will not affect the status of any tax-exempt obligations issued or to be issued by the state of Connecticut.

(b) The commissioner may also lease any land or interest therein for the following purposes, provided the Treasurer has determined that such action will not affect the status of any tax-exempt obligations issued or to be issued by the state of Connecticut:

(1) To enter into leases of space on major pedestrian access levels and courtyards and rooftops of any public building with persons, firms or organizations engaged in commercial, cultural, educational or recreational activities. The commissioner shall establish a rental rate for such leased space equivalent to the prevailing commercial rate for comparable space devoted to a similar purpose in the vicinity of the public building. Such leases may be negotiated without competitive bids, but shall contain such terms and conditions and be negotiated pursuant to such procedures as the commissioner deems necessary to promote competition and to protect the public interest;

(2) To make available, on occasion, or to lease at such rates and on such other terms and conditions as the commissioner deems to be in the public interest, auditoriums, meeting rooms, courtyards, rooftops and lobbies of public buildings to persons, firms or organizations engaged in cultural, educational or passive recreational activities that will not disrupt the operation of the building.

(c) The commissioner shall deposit all payments received under leases or rentals executed pursuant to subdivisions (1) and (2) of subsection (b) of this section in the General Fund, and each such payment shall be credited to the appropriation made from such fund for the operation of such building.

(d) The commissioner may furnish utilities, maintenance, repair and other services to persons, firms or organizations leasing space pursuant to subdivisions (1) and (2) of subsection (b) of this section. Such services may be provided during and outside of regular working hours of state agencies.

(e) The commissioner shall, where practicable, give priority in the assignment of space on any major pedestrian access level not leased under the terms of subdivisions (1) and (2) of subsection (b) of this section, in such buildings, to state activities requiring regular contact with members of the public, including colocation requirements for human services agencies under section 4b-31. To the extent such space is unavailable, the commissioner shall provide space with maximum ease of access to building entrances.

(f) Not less than two weeks before executing a lease of land, a building or facility or an interest in land under subsection (a) or (b) of this section, with a person, firm or corporation in the private sector, for a term of six months or more, the commissioner shall notify in writing the chief executive officer of the municipality in which the land, building, facility or interest is

located concerning the proposed lease and the manner in which the lessee proposes to use the land, building, facility or interest. Upon executing any such lease, the commissioner shall forward a copy to the assessor or board of assessors of the municipality in which the leased property is located.

(g) Notwithstanding the provisions of this section, the board of trustees of a constituent unit of the state system of higher education may lease land or buildings, or both, and facilities under the control and supervision of such board when such land, buildings or facilities are otherwise not used or needed for use by the constituent unit and such action seems desirable to produce income or is otherwise in the public interest, provided the Treasurer has determined that such action will not affect the status of any tax-exempt obligations issued or to be issued by the state of Connecticut. Upon executing any such lease, said board shall forward a copy to the assessor or board of assessors of the municipality in which the leased property is located. The proceeds from any lease or rental agreement pursuant to this subsection shall be retained by the constituent unit. Any land so leased for private use and the buildings and appurtenances thereon shall be subject to local assessment and taxation annually in the name of the lessee, assignee or sublessee, whichever has immediate right to occupancy of such land or building, by the town wherein situated as of the assessment day of such town next following the date of leasing. Such land and the buildings and appurtenances thereon shall not be included as property of the constituent unit for the purpose of computing a grant in lieu of taxes pursuant to section 12-19a provided, if such property is leased to an organization which, if the property were owned by or held in trust for such organization would not be liable for taxes with respect to such property under section 12-81, such organization shall be entitled to exemption from property taxes as the lessee under such lease, and the portion of such property exempted and leased to such organization shall be eligible for a grant in lieu of taxes pursuant to said section 12-19a.

Sec. 4b-39. (Formerly Sec. 4-128e). Tax exemption. Land, buildings or facilities leased pursuant to section 4b-35 and section 4b-36 shall be exempt from municipal taxation. The value of such land, buildings or facilities shall be used for computation of grants in lieu of taxes pursuant to section 12-19a.

Sec. 4b-46. Property subject to a long-term financing contract exempt from property tax. On and after July 1, 1995, any property which is subject to an agreement entered into by the Commissioner of Public Works for the purchase of such property through a long-term financing contract shall be exempt from taxation by the municipality in which such property is located, during the term of such contract. The assessed valuation of such property shall be included with the assessed valuation of state-owned land and buildings for purposes of determining the state grant in lieu of taxes under the provisions of section 12-19a.

Chapter 90

Town and Other Community Meetings

Sec. 7-6. Eligibility to vote. At any town meeting other than a regular or special town election or at any meeting of any fire, sewer or school district or any other municipal subdivision of any town incorporated by any special act, any person who is an elector of such town may vote and any citizen of the United States of the age of eighteen years or more who, jointly or severally, is liable to the town, district or subdivision for taxes assessed against him on an assessment of not less than one thousand dollars on the last-completed grand list of such town, district or subdivision, or who would be so liable if not entitled to an exemption under subdivision (17), (19), (22), (23), (25) or (26) of section 12-81, may vote, unless restricted by the provisions of any special act relating to such town, district or subdivision.

Chapter 92

Town Clerks

Sec. 7-27. Municipal records to be kept in fire-resistive vaults or safes. All public records of towns, cities and boroughs shall be kept in fire-resistive vaults or safes except when in actual use for the purpose of examination or entry. If the proper authorities in any town, city or borough fail to provide such vaults or safes, the Public Records Administrator may give an order to the chief administrative officer of such town, city or borough that the same shall be provided. If such provision is not made within a reasonable time thereafter, said Public Records Administrator shall report the neglect to the State Librarian, who may seek enforcement of compliance with such order as provided in section 11-8. All fire-resistive rooms or vaults and all safes provided for the safekeeping of any such public records shall conform to the regulations adopted by the Public Records Administrator and shall be furnished with fittings of a noncombustible nature.

Sec. 7-27b. Removal of Social Security number from document prior to recording on land records. Any person whose Social Security number appears on a document that is to be recorded on the land records of a municipality may expunge or cause to be expunged such Social Security number prior to the recording of such document.

Chapter 97

Municipalities: General Provisions

Sec. 7-101. Town seal. Each town shall provide itself with a seal with the name of the town and the state and the word "seal" inscribed thereon and may place thereon any such other suitable inscription or design as it determines. If any town changes any design or inscription upon its seal, a certificate describing such change shall be made and filed by the town clerk of such town with the Secretary of the State. The town clerk shall have the custody of such seal.

Sec. 7-101a. Protection of municipal officers and municipal employees from damage suits. Reimbursement of defense expenses. Liability insurance. Time limit for filing notice and commencement of action. (a) Each municipality shall protect and save harmless any municipal officer, whether elected or appointed, of any board, committee, council, agency or commission, including any member of a local emergency planning committee appointed from such municipality pursuant to section 22a-601, or any municipal employee, of such municipality from financial loss and expense, including legal fees and costs, if any, arising out of any claim, demand, suit or judgment by reason of alleged negligence, or for alleged infringement of any person's civil rights, on the part of such officer or such employee while acting in the discharge of his duties.

(b) In addition to the protection provided under subsection (a) of this section, each municipality shall protect and save harmless any such municipal officer or municipal employee from financial loss and expense, including legal fees and costs, if any, arising out of any claim, demand or suit instituted against such officer or employee by reason of alleged malicious, wanton or wilful act or ultra vires act, on the part of such officer or employee while acting in the discharge of his duties. In the event such officer or employee has a judgment entered against him for a malicious, wanton or wilful act in a court of law, such municipality shall be reimbursed by such officer or employee for expenses it incurred in providing such defense and shall not be held liable to such officer and employee for any financial loss or expense resulting from such act.

(c) Each such municipality may insure against the liability imposed by this section in any insurance company organized in this state or in any insurance company of another state authorized to write such insurance in this state or may elect to act as self-insurer of such liability.

(d) No action shall be maintained under this section against such municipality or employee unless such action is commenced within two years after the cause of action therefor arose nor unless written notice of the intention to commence such action and of the time when and the place where the damages were incurred or sustained has been filed with the clerk of such municipality within six months after such cause of action has accrued.

(e) For the purposes of this section "municipality" means any town, city, borough, consolidated town and city, consolidated town and borough, district, district department of health, or authority established by the general statutes, a special act or local law, ordinance or charter or any public agency.

Sec. 7-102. Signposts. One or more signposts may be erected and maintained in each town, at such place or places as the selectmen shall designate.

Sec. 7-103. Resignation of municipal officers. Unless otherwise provided by law, any elected or appointed town, city or borough officer, except the town, city or borough clerk, desiring to resign from his office shall submit his resignation in writing to the town, city or borough clerk, as the case may be; and any such clerk desiring to resign from his office shall submit his resignation in writing to the board of selectmen, the chief executive officer of the city or the chief executive officer of the borough, as the case may be. Any such resignation shall become effective upon the date specified therein or, if no date is so specified, upon the date of its submission.

Sec. 7-104. Refusal of elected official to accept or perform duties. Section 7-104 is repealed, effective October 1, 2002.

Sec. 7-105. Oath of assessors, board of assessment appeals and tax collectors. Each person appointed an assessor or elected or appointed a member of the board of assessment appeals or a collector of town taxes in any town shall be sworn before entering upon the duties of the office to which he has been elected or appointed.

Sec. 7-107. Vacancy appointments by selectmen. Except as otherwise provided by law, if any vacancy occurs on any town board or commission, and such board or commission has power by law to fill such vacancy but fails to do so within thirty days after it occurs, the board of selectmen or chief executive authority of such town may appoint a qualified person to fill such vacancy until the next municipal election.

Sec. 7-109. Destruction of documents. Any official, board or commissioner of a municipality may, with the approval of the chief administrative officer of such municipality and of the Public Records Administrator, destroy any document in his or its custody relating to any matter which has been disposed of and of which no record is required by law to be kept, after such document has been held for the period of time specified in a retention schedule adopted by the Public Records Administrator. The tax collector may, with like approval, destroy any duplicate record receipt book, duplicate tax receipts or rate bills, at a time specified by the Public Records Administrator. The provisions of section 12-151 requiring the retention of duplicate tax receipts as permanent records shall not apply in the case of such receipts destroyed as provided in this section. The tax collector may, with like approval, destroy any old age assistance or personal tax records. The town clerk may, with like approval, destroy any liquor permit, any corporation annual report, any registration list of motor vehicles, any voting check list, any tax list or abstract, any tax lien, release of tax lien, attachment or any original document lodged with him for record, of which the proper owner or owners are not known to him, and which has remained in his office uncalled for, at a time specified by the Public Records Administrator. In lieu of destroying any document, under any provision of this section, any official, board or commissioner of a municipality may, with like approval, deposit the same in the custody of any

educational purposes; provided all documents so deposited shall be maintained and made available by such society for the use of the public. No original document dated prior to the year 1900 shall be destroyed under the provisions of this section without the express written approval of the Public Records Administrator.

Sec. 7-121m. Notice of actions concerning real property in other municipalities. Whenever any municipality, pursuant to the general statutes or any special act, takes any action on or makes any assessment against any real property in any other municipality, the acting municipality shall be subject to all notice requirements in the same manner and to the same extent as the municipality in which the property is located would be if it were the acting municipality.

Sec. 7-131b. Acquisition of open space land and easements. Revaluation of property subject to easement. (a) Any municipality may, by vote of its legislative body, by purchase, condemnation, gift, devise, lease or otherwise, acquire any land in any area designated as an area of open space land on any plan of development of a municipality adopted by its planning commission or any easements, interest or rights therein and enter into covenants and agreements with owners of such open space land or interests therein to maintain, improve, protect, limit the future use of or otherwise conserve such open space land.

(b) Any owner who encumbers his property by conveying a less than fee interest to any municipality under subsection (a) of this section shall, upon written application to the assessor or board of assessors of the municipality, be entitled to a revaluation of such property to reflect the existence of such encumbrance, effective with respect to the next-succeeding assessment list of such municipality. Any such owner shall be entitled to such revaluation, notwithstanding the fact that he conveyed such less than fee interest prior to October 1, 1971, provided no such revaluation shall be effective retroactively.

(c) Any owner aggrieved by a revaluation under subsection (b) of this section may appeal to the board of assessment appeals in accordance with the provisions of sections 12-111 and 12-112 and may appeal from the decision of the board of assessment appeals in accordance with the provisions of section 12-117a.

Chapter 97a*

Historic Districts and Historic Properties

Sec. 7-147j. Exempted acts. Delay of demolition. (a) Nothing in this part shall be construed to prevent the ordinary maintenance or repair of any exterior architectural feature in the historic district which does not involve a change in the appearance or design thereof; nor to prevent the erection or alteration of any such feature which the building inspector or a similar agent certifies is required by the public safety because of a condition which is unsafe or dangerous due to deterioration; nor to prevent the erection or alteration of any such feature under a permit issued by a building inspector or similar agent prior to the effective date of establishment of such district.

(b) If a building in an historic district is to be demolished, no demolition shall occur for ninety days from issuance of a demolition permit if during such time the historic district commission or the Department of Economic and Community Development is attempting to find a purchaser who will retain or remove such building or who will present some other reasonable alternative to demolition. During such ninety-day period the municipality may abate all real property taxes. At the conclusion of such ninety-day period, the demolition permit shall become effective and the demolition may occur. Nothing in this section shall be construed to mandate that the owner of such property sell such property or building.

Sec. 7-147y. Exempted acts. Delay of demolition. (a) Nothing in this part shall be construed to prevent the ordinary maintenance or repair of any exterior architectural feature within the boundaries of an historic property which does not involve a change in the appearance or design thereof; nor to prevent the erection or alteration of any such feature which the building inspector or a similar agent certifies is required by the public safety because of a condition which is unsafe or dangerous due to deterioration; nor to prevent the erection or alteration of any such feature under a permit issued by a building inspector or similar agent prior to designation of such historic property.

(b) If a building within the boundaries of an historic property is to be demolished, no demolition shall occur for ninety days from issuance of a demolition permit if during such time the historic properties commission or the Department of Economic and Community Development is attempting to find a purchaser who will retain or remove such building or who will present some other reasonable alternative to demolition. During such ninety-day period the municipality may abate all real property taxes. At the conclusion of such ninety-day period, the demolition permit shall become effective and the demolition may occur. Nothing in this section shall be construed to mandate that the owner of such property is under any obligation to sell such property or building.

CHAPTER 98*
MUNICIPAL POWERS

*General legislation as to power of municipalities to create or abolish appointive offices does not affect charter provisions. 111 C. 674, 675. Ordinance should be construed so that no clause, sentence or word is superfluous, void or insignificant. 146 C. 70. Municipal corporation has only powers expressly conferred upon it by general statutes or by special act and those which are fairly to be implied as necessary to carry into effect powers expressly given. 147 C. 60. Municipalities cannot enact ordinances contrary to public policy of state as declared in state legislation. Id. When charter provision requires that act be done by ordinance, action taken in some other form cannot receive effect unless it is established that it was taken with all the formalities of, and published in the same manner as, an ordinance. Id., 401. Where general assembly has delegated to local government power to deal with particular field of regulation, fact that statute regulates same subject in a limited way does not, ipso facto, deprive local government of power to act in a more comprehensive, but not inconsistent, manner. Id., 546. Where legislative body acts in good faith and with no intent to evade effect of referendum, it may pass legislation covering same subject matter if legislation differs essentially from measure previously rejected by voters. 148 C. 47. Where mode in which power granted to municipality is to be exercised is prescribed by statute, that mode must be followed. Id., 517. Where statute and ordinance dealing with same matter conflict, statute prevails. Id. Sec. 7-148 et seq. cited. 211 C. 690. Purposes of Home Rule Act. 258 C. 313.

Towns can exercise no powers except such as have been expressly granted to them or by fair implication conferred upon them by state. 21 CS 347.

Sec. 7-148. Scope of municipal powers. (a) **Definitions.** Whenever used in this section, "municipality" means any town, city or borough, consolidated town and city or consolidated town and borough.

(b) **Ordinances.** Powers granted to any municipality under the general statutes or by any charter or special act, unless the charter or special act provides to the contrary, shall be exercised by ordinance when the exercise of such powers has the effect of:

(1) Establishing rules or regulations of general municipal application, the violation of which may result in the imposition of a fine or other penalty including community service for not more than twenty hours; or

(2) Creating a permanent local law of general applicability.

(c) **Powers.** Any municipality shall have the power to do any of the following, in addition to all powers granted to municipalities under the Constitution and general statutes:

(1) **Corporate powers.** (A) Contract and be contracted with, sue and be sued, and institute, prosecute, maintain and defend any action or proceeding in any court of competent jurisdiction;

(B) Provide for the authentication, execution and delivery of deeds, contracts, grants, and releases of municipal property and for the issuance of evidences of indebtedness of the municipality;

(2) **Finances and appropriations.** (A) Establish and maintain a budget system;

(B) Assess, levy and collect taxes for general or special purposes on all property, subjects or objects which may be lawfully taxed, and regulate the mode of assessment and collection of taxes and assessments not otherwise provided for, including establishment of a procedure for the withholding of approval of building application when taxes or water or sewer rates, charges or assessments imposed by the municipality are delinquent for the property for which an application was made;

(C) Make appropriations for the support of the municipality and pay its debts;

(D) Make appropriations for the purpose of meeting a public emergency threatening the lives, health or property of citizens, provided such appropriations shall require a favorable vote of at least two-thirds of the entire membership of the legislative body or, when the legislative body is the town meeting, at least two-thirds of those present and voting;

(E) Make appropriations to military organizations, hospitals, health care facilities, public health nursing organizations, nonprofit museums and libraries, organizations providing drug abuse and dependency programs and any other private organization performing a public function;

(F) Provide for the manner in which contracts involving unusual expenditures shall be made;

(G) When not specifically prescribed by general statute or by charter, prescribe the form of proceedings and mode of assessing benefits and appraising damages in taking land for public use, or in making public improvements to be paid for, in whole or in part, by special assessments, and prescribe the manner in which all benefits assessed shall be collected;

(H) Provide for the bonding of municipal officials or employees by requiring the furnishing of such bond, conditioned upon honesty or faithful performance of duty and determine the amount, form, and sufficiency of the sureties thereof;

(I) Regulate the method of borrowing money for any purpose for which taxes may be levied and borrow on the faith and credit of the municipality for such general or special purposes and to such extent as is authorized by general statute;

(J) Provide for the temporary borrowing of money;

(K) Create a sinking fund or funds or a trust fund or funds or other special funds, including funds which do not lapse at the end of the municipal fiscal year;

(L) Provide for the assignment of municipal tax liens on real property to the extent authorized by general statute;

(3) **Property.** (A) Take or acquire by gift, purchase, grant, including any grant from the United States or the state, bequest or devise and hold, condemn, lease, sell, manage, transfer, release and convey such real and personal property or interest therein absolutely or in trust as the purposes of the municipality or any public use or purpose, including that of education, art, ornament, health, charity or amusement, cemeteries, parks or gardens, or the erection or maintenance of statues, monuments, buildings or other structures, require. Any lease of real or personal property or any interest therein, either as lessee or lessor, may be for such term or any extensions thereof and upon such other terms and conditions as have been approved by the municipality, including without limitation the power to bind itself to appropriate funds as necessary to meet rent and other obligations as provided in any such lease;

(B) Provide for the proper administration of gifts, grants, bequests and devises and meet such terms or conditions as are prescribed by the grantor or donor and accepted by the municipality;

(4) **Public services.** (A) Provide for police protection, regulate and prescribe the duties of the persons providing police protection with respect to criminal matters within the limits of the municipality and maintain and regulate a suitable place of detention within the limits of the municipality for the safekeeping of all persons arrested and awaiting trial and do all other things necessary or desirable for the policing of the municipality;

(B) Provide for fire protection, organize, maintain and regulate the persons providing fire protection, provide the necessary apparatus for extinguishing fires and do all other things necessary or desirable for the protection of the municipality from fire;

(C) Provide for entertainment, amusements, concerts, celebrations and cultural activities, including the direct or indirect purchase, ownership and operation of the assets of one or more sports franchises;

(D) Provide for ambulance service by the municipality or any person, firm or corporation;

(E) Provide for the employment of nurses;

(F) Provide for lighting the streets, highways and other public places of the municipality and for the care and preservation of public lamps, lamp posts and fixtures;

(G) Provide for the furnishing of water, by contract or otherwise;

(H) Provide for or regulate the collection and disposal of garbage, trash, rubbish, waste material and ashes by contract or otherwise, including prohibiting the throwing or placing of such materials on the highways;

(I) Provide for the financing, construction, rehabilitation, repair, improvement or subsidization of housing for low and moderate income persons and families;

(5) **Personnel.** (A) Provide for and establish pension systems for the officers and employees of the municipality and for the active members of any volunteer fire department or any volunteer ambulance association of the municipality, and establish a system of qualification for the tenure in office of such officers and employees, provided the rights or benefits granted to any individual under any municipal retirement or pension system shall not be diminished or eliminated;

(B) Establish a merit system or civil service system for the selection and promotion of public officials and employees. Nothing in this subparagraph shall be construed to validate any merit system or civil service system established prior to May 24, 1972;

(C) Provide for the employment of and prescribe the salaries, compensation and hours of employment of all officers and employees of the municipality and the duties of such officers and employees not expressly defined by the Constitution of the state, the general statutes, charter or special act;

(D) Provide for the appointment of a municipal historian;

(6) **Public works, sewers, highways.** (A) **Public facilities.** (i) Establish, lay out, construct, reconstruct, alter, maintain, repair, control and operate cemeteries, public burial grounds, hospitals, clinics, institutions for children and aged, infirm and chronically ill persons, bus terminals and airports and their accessories, docks, wharves, school houses, libraries, parks, playgrounds, playfields, fieldhouses, baths, bathhouses, swimming pools, gymnasiums, comfort stations, recreation places, public beaches, beach facilities, public gardens, markets, garbage and refuse disposal facilities, parking lots and other off-street parking facilities, and any and all buildings or facilities necessary or convenient for carrying on the government of the municipality;

(ii) Create, provide for, construct, regulate and maintain all things in the nature of public works and improvements;

(iii) Enter into or upon any land for the purpose of making necessary surveys or mapping in connection with any public improvement, and take by eminent domain any lands, rights, easements, privileges, franchises or structures which are necessary for the purpose of establishing, constructing or maintaining any public work, or for any municipal purpose, in the manner prescribed by the general statutes;

(iv) Regulate and protect from injury or defacement all public buildings, public monuments, trees and ornaments in public places and other public property in the municipality;

(v) Provide for the planting, rearing and preserving of shade and ornamental trees on the streets and public grounds;

(vi) Provide for improvement of waterfronts by a board, commission or otherwise;

(B) **Sewers, drainage and public utilities.** (i) Lay out, construct, reconstruct, repair, maintain, operate, alter, extend and discontinue sewer and drainage systems and sewage disposal plants;

(ii) Enter into or upon any land for the purpose of correcting the flow of surface water through watercourses which prevent, or may tend to prevent, the free discharge of municipal highway surface water through said courses;

(iii) Regulate the laying, location and maintenance of gas pipes, water pipes, drains, sewers, poles, wires, conduits and other structures in the streets and public places of the municipality;

(iv) Prohibit and regulate the discharge of drains from roofs of buildings over or upon the sidewalks, streets or other public places of the municipality or into sanitary sewers;

(v) Enter into energy-savings performance contracts;

(C) **Highways and sidewalks.** (i) Lay out, construct, reconstruct, alter, maintain, repair, control, operate, and assign numbers to streets, alleys, highways, boulevards, bridges, underpasses, sidewalks, curbs, gutters, public walks and parkways;

(ii) Keep open and safe for public use and travel and free from encroachment or obstruction the streets, sidewalks and public places in the municipality;

(iii) Control the excavation of highways and streets;

(iv) Regulate and prohibit the excavation, altering or opening of sidewalks, public places and grounds for public and private purposes and the location of any work or things thereon, whether temporary or permanent, upon or under the surface thereof;

(v) Require owners or occupants of land adjacent to any sidewalk or public work to remove snow, ice, sleet, debris or any other obstruction therefrom, provide penalties upon their failure to do so, and cause such snow, ice, sleet, debris or other obstruction to be removed and make the cost of such removal a lien on such property;

(vi) Grant to abutting property owners a limited property or leasehold interest in abutting streets and sidewalks for the purpose of encouraging and supporting private commercial development;

(7) **Regulatory and police powers.** (A) **Buildings.** (i) Make rules relating to the maintenance of safe and sanitary housing;

(ii) Regulate the mode of using any buildings when such regulations seem expedient for the purpose of promoting the safety, health, morals and general welfare of the inhabitants of the municipality;

(iii) Regulate and prohibit the moving of buildings upon or through the streets or other public places of the municipality, and cause the removal and demolition of unsafe buildings and structures;

(iv) Regulate and provide for the licensing of parked trailers when located off the public highways, and trailer parks or mobile manufactured home parks, except as otherwise provided by special act and except where there exists a local zoning commission so empowered;

(v) Establish lines beyond which no buildings, steps, stoop, veranda, billboard, advertising sign or device or other structure or obstruction may be erected;

(vi) Regulate and prohibit the placing, erecting or keeping of signs, awnings or other things upon or over the sidewalks, streets and other public places of the municipality;

(vii) Regulate plumbing and house drainage;

(viii) Prohibit or regulate the construction of dwellings, apartments, boarding houses, hotels, commercial buildings, youth camps or commercial camps and commercial camping facilities in such municipality unless the sewerage facilities have been approved by the authorized officials of the municipality;

(B) **Traffic.** (i) Regulate and prohibit, in a manner not inconsistent with the general statutes, traffic, the operation of vehicles on streets and highways, off-street parking and on-street residential neighborhood parking areas in which on-street parking is limited to residents of a given neighborhood, as determined by the municipality;

(ii) Regulate the speed of vehicles, subject to the provisions of the general statutes relating to the regulation of the speed of motor vehicles and of animals, and the driving or leading of animals through the streets;

(C) **Building adjuncts.** Regulate and prohibit the construction or use, and require the removal of sinks, cesspools, drains, sewers, privies, barns, outhouses and poultry pens and houses;

(D) **Animals.** (i) Regulate and prohibit the going at large of dogs and other animals in the streets and public places of the municipality and prevent cruelty to animals and all inhuman sports;

(ii) Regulate and prohibit the keeping of wild or domestic animals, including reptiles, within the municipal limits or portions thereof;

(E) **Nuisance.** Define, prohibit and abate within the municipality all nuisances and causes thereof, and all things detrimental to the health, morals, safety, convenience and welfare of its inhabitants and cause the abatement of any nuisance at the expense of the owner or owners of the premises on which such nuisance exists;

(F) **Loitering and trespassing.** (i) Keep streets, sidewalks and public places free from undue noise and nuisances, and prohibit loitering thereon;

(ii) Regulate loitering on private property with the permission of the owner thereof;

(iii) Prohibit the loitering in the nighttime of minors on the streets, alleys or public places within its limits;

(iv) Prevent trespassing on public and private lands and in buildings in the municipality;

(G) **Vice.** Prevent vice and suppress gambling houses, houses of ill-fame and disorderly houses;

(H) **Public health and safety.** (i) Secure the safety of persons in or passing through the municipality by regulation of shows, processions, parades and music;

(ii) Regulate and prohibit the carrying on within the municipality of any trade, manufacture, business or profession which is, or may be, so carried on as to become prejudicial to public health, conducive to fraud and cheating, or dangerous to, or constituting an unreasonable annoyance to, those living or owning property in the vicinity;

(iii) Regulate auctions and garage and tag sales;

(iv) Prohibit, restrain, license and regulate the business of peddlers, auctioneers and junk dealers in a manner not inconsistent with the general statutes;

(v) Regulate and prohibit swimming or bathing in the public or exposed places within the municipality;

(vi) Regulate and license the operation of amusement parks and amusement arcades including, but not limited to, the regulation of mechanical rides and the establishment of the hours of operation;

(vii) Prohibit, restrain, license and regulate all sports, exhibitions, public amusements and performances and all places where games may be played;

(viii) Preserve the public peace and good order, prevent and quell riots and disorderly assemblages and prevent disturbing noises;

(ix) Establish a system to obtain a more accurate registration of births, marriages and deaths than the system provided by the general statutes in a manner not inconsistent with the general statutes;

(x) Control insect pests or plant diseases in any manner deemed appropriate;

(xi) Provide for the health of the inhabitants of the municipality and do all things necessary or desirable to secure and promote the public health;

(xii) Regulate the use of streets, sidewalks, highways, public places and grounds for public and private purposes;

(xiii) Make and enforce police, sanitary or other similar regulations and protect or promote the peace, safety, good government and welfare of the municipality and its inhabitants;

(xiv) Regulate, in addition to the requirements under section 7-282b, the installation, maintenance and operation of any device or equipment in a residence or place of business which is capable of automatically calling and relaying recorded emergency messages to any state police or municipal police or fire department telephone number or which is capable of automatically calling and relaying recorded emergency messages or other forms of emergency signals to an intermediate third party which shall thereafter call and relay such emergency messages to a state police or municipal police or fire department telephone number. Such regulations may provide for penalties for the transmittal of false alarms by such devices or equipment;

(xv) Make and enforce regulations for the prevention and remediation of housing blight, including regulations reducing assessments and authorizing designated agents of the municipality to enter property during reasonable hours for the purpose of remediating blighted conditions, provided such regulations define housing blight and require such municipality to give written notice of any violation to the owner and occupant of the property and provide a reasonable opportunity for the owner and occupant to remediate the blighted conditions prior to any enforcement action being taken, and further provided such regulations shall not authorize such municipality or its designated agents to enter any dwelling house or structure on such property, and including regulations establishing a duty to maintain property and specifying standards to determine if there is neglect; prescribe civil penalties for the violation of such regulations of not less than ten or more than one hundred dollars for each day that a violation continues and, if such civil penalties are prescribed, such municipality shall adopt a citation hearing procedure in accordance with section 7-152c;

(xvi) Regulate, on any property owned by the municipality, any activity deemed to be deleterious to public health, including the lighting or carrying of a lighted cigarette, cigar, pipe or similar device;

(8) **The environment.** (A) Provide for the protection and improvement of the environment including, but not limited to, coastal areas, wetlands and areas adjacent to waterways in a manner not inconsistent with the general statutes;

(B) Regulate the location and removal of any offensive manure or other substance or dead animals through the streets of the municipality and provide for the disposal of same;

(C) Except where there exists a local zoning commission, regulate the filling of, or removal of, soil, loam, sand or gravel from land not in public use in the whole, or in specified districts of, the municipality, and provide for the reestablishment of ground level and protection of the area by suitable cover;

(D) Regulate the emission of smoke from any chimney, smokestack or other source within the limits of the municipality, and provide for proper heating of buildings within the municipality;

(9) **Human rights.** (A) Provide for fair housing;

(B) Adopt a code of prohibited discriminatory practices;

(10) **Miscellaneous.** (A) Make all lawful regulations and ordinances in furtherance of any general powers as enumerated in this section, and prescribe penalties for the violation of the same not to exceed two hundred fifty dollars, unless otherwise specifically provided by the general statutes. Such regulations and ordinances may be enforced by citations issued by designated municipal officers or employees, provided the regulations and ordinances have been designated specifically by the municipality for enforcement by citation in the same manner in which they were adopted and the designated municipal officers or employees issue a written warning providing notice of the specific violation before issuing the citation;

(B) Adopt a code of ethical conduct;

(C) Establish and maintain free legal aid bureaus;

(D) Perform data processing and related administrative computer services for a fee for another municipality;

(E) Adopt the model ordinance concerning a municipal freedom of information advisory board created under subsection (f) of section 1-205 and establish a municipal freedom of information advisory board as provided by said ordinance and said section.

Sec. 7-148a. Compilations of ordinances and special acts; supplements. Each town, city and borough in this state shall print and publish all amendments to its ordinances, all new ordinances and all special acts adopted after June 1, 1962, on or before March first of each even-numbered year as a cumulative supplement to the compilation of its ordinances and special acts. Such compilation and all supplements thereto shall be available for sale to the public at the office of the clerk or other similar office in such municipality at a reasonable cost to be determined by such municipality and a copy of each such compilation and supplement, whether tangible or intangible in form, shall be deposited by the clerk of the municipality in the office of the Secretary of the State, in the State Library, in each bar library in the judicial district in which such municipality is located and in the courthouse library of the court nearest to such municipality. If any town, city or borough fails to comply with the provisions of this section, the Secretary of the State shall provide for the original compilation and publication of such ordinances and special acts or of any supplement thereto and such town, city or borough shall be liable for the cost of such compilation and publication.

Sec. 7-148b. Creation of fair rent commission. Powers. (a) Except as provided in subsection (c) of this section, any town, city or borough may, through its legislative body, create a fair rent commission to make studies and investigations, conduct hearings and receive complaints relative to rental charges on housing accommodations, except those accommodations rented on a seasonal basis, within its jurisdiction, which term shall include mobile manufactured homes and mobile manufactured home park lots, in order to control and eliminate excessive rental charges on such accommodations, and to carry out the provisions of sections 7-148b to 7-148f, inclusive, section 47a-20 and subsection (b) of section 47a-23c. The commission, for such purposes, may compel the attendance of persons at hearings, issue subpoenas and administer oaths, issue orders

and continue, review, amend, terminate or suspend any of its orders and decisions. The commission may be empowered to retain legal counsel to advise it.

(b) For purposes of subsection (a) of this section, "seasonal basis" means housing accommodations rented for a period or periods aggregating not more than one hundred twenty days in any one calendar year.

(c) Any town, city or borough in which the number of renter-occupied dwelling units is greater than five thousand, as determined by the most recent decennial census, and which does not have a fair rent commission on October 1, 1989, shall, on or before June 1, 1990, conduct a public hearing or public hearings and decide by majority vote of its legislative body whether to create a fair rent commission as provided in subsection (a) of this section. Any such town, city or borough which fails to act pursuant to the requirements of this subsection shall, not later than June 1, 1991, create such fair rent commission.

(d) Any two or more towns, cities or boroughs not subject to the requirements of subsection (c) of this section may, through their legislative bodies, create a joint fair rent commission.

Sec. 7-148c. Considerations in determining rental charge to be excessive. In determining whether a rental charge or a proposed increase in a rental charge is so excessive, with due regard to all the circumstances, as to be harsh and unconscionable, a fair rent commission shall consider such of the following circumstances as are applicable to the type of accommodation: (1) The rents charged for the same number of rooms in other housing accommodations in the same and in other areas of the municipality; (2) the sanitary conditions existing in the housing accommodations in question; (3) the number of bathtubs or showers, flush water closets, kitchen sinks and lavatory basins available to the occupants thereof; (4) services, furniture, furnishings and equipment supplied therein; (5) the size and number of bedrooms contained therein; (6) repairs necessary to make such accommodations reasonably livable for the occupants accommodated therein; (7) the amount of taxes and overhead expenses, including debt service, thereof; (8) whether the accommodations are in compliance with the ordinances of the municipality and the general statutes relating to health and safety; (9) the income of the petitioner and the availability of accommodations; (10) the availability of utilities; (11) damages done to the premises by the tenant, caused by other than ordinary wear and tear; (12) the amount and frequency of increases in rental charges; (13) whether, and the extent to which, the income from an increase in rental charges has been or will be reinvested in improvements to the accommodations.

Sec. 7-148d. Order for limitation on amount of rent. Suspension of rent payments. Cease and desist orders for retaliatory actions. (a) If a commission determines, after a hearing, that the rental charge or proposed increase in the rental charge for any housing accommodation is so excessive, based on the standards and criteria set forth in section 7-148c, as to be harsh and unconscionable, it may order that the rent be limited to such an amount as it determines to be fair and equitable. If a commission determines, after a hearing, that the housing accommodation in question fails to comply with any municipal ordinance or state statute or regulation relating to health and safety, it may order the suspension of further payment of rent by the tenant until such time as the landlord makes the necessary changes, repairs or installations so as to bring such

housing accommodation into compliance with such ordinance, statute or regulation. The rent during said period shall be paid to the commission to be held in escrow subject to ordinances or provisions adopted by the town, city or borough.

(b) If the commission determines, after a hearing, that a landlord has retaliated in any manner against a tenant because the tenant has complained to the commission, the commission may order the landlord to cease and desist from such conduct.

Sec. 7-148e. Appeal. Any person aggrieved by any order of the commission may appeal to the superior court for the judicial district in which the town, city or borough is located. Any such appeal shall be considered a privileged matter with respect to the order of trial.

Sec. 7-148f. Penalty for violations. Any person who violates any order of rent reduction or rent suspension by demanding, accepting or receiving an amount in excess thereof while such order remains in effect, and no appeal pursuant to section 7-148e is pending, or violates any other provision of sections 7-148b to 7-148e, inclusive, and section 47a-20, or who refuses to obey any subpoena, order or decision of a commission pursuant thereto, shall be fined not less than twenty-five dollars nor more than one hundred dollars for each offense. If such offense continues for more than five days, it shall constitute a new offense for each day it continues to exist thereafter.

Sec. 7-148g. Fair housing commission; creation and powers. Any town, city or borough may, through its legislative body, create a fair housing commission to make studies and receive complaints relative to discrimination in dwellings within its jurisdiction, which term shall include mobile manufactured homes and mobile manufactured home park lots, in order to control and eliminate discrimination in such dwellings, and to enforce fair housing ordinances adopted pursuant to section 7-148 or section 7-194. The commission may be empowered to retain legal counsel to advise it.

Sec. 7-148h. Ethics commission; establishment and powers. Interest in conflict with discharge of duties. (a) Any town, city, district, as defined in section 7-324, or borough may, by charter provision or ordinance, establish a board, commission, council, committee or other agency to investigate allegations of unethical conduct, corrupting influence or illegal activities levied against any official, officer or employee of such town, city, district or borough. The provisions of subsections (a) to (e), inclusive, of section 1-82a shall apply to allegations before any such agency of such conduct, influence or activities, to an investigation of such allegations conducted prior to a probable cause finding, and to a finding of probable cause or no probable cause. Any board, commission, council, committee or other agency established pursuant to this section may issue subpoenas or subpoenas duces tecum, enforceable upon application to the Superior Court, to compel the attendance of persons at hearings and the production of books, documents, records and papers.

(b) Notwithstanding the provisions of any special act, municipal charter or ordinance to the contrary, an elected official of any town, city, district or borough that has established a board,

commission, council, committee or other agency under subsection (a) of this section, has an interest that is in substantial conflict with the proper discharge of the official's duties or employment in the public interest and of the official's responsibilities as prescribed by the laws of this state, if the official has reason to believe or expect that the official, the official's spouse or dependent child, or a business with which he is associated, as defined in section 1-79, will derive a direct monetary gain or suffer a direct monetary loss, as the case may be, by reason of the official's official activity. Any such elected official does not have an interest that is in substantial conflict with the proper discharge of the official's duties in the public interest and of the official's responsibilities as prescribed by the laws of this state, if any benefit or detriment accrues to the official, the official's spouse or dependent child, or a business with which he, his spouse or such dependent child is associated as a member of a profession, occupation or group to no greater extent than to any other member of such profession, occupation or group. Any such elected official who has a substantial conflict may not take official action on the matter.

Sec. 7-148i. Discriminatory practices defined. Boards authorized. Any town, city or borough, by charter or ordinance, may adopt a code of prohibited discriminatory practices and may establish or designate a board, commission, council, committee or other agency to investigate any allegation of discriminatory practice. For the purposes of sections 7-148i to 7-148n, inclusive, and subparagraph (B) of subdivision (9) of subsection (c) of section 7-148, "discriminatory practice" means a violation of section 46a-58, 46a-59, 46a-60, 46a-64, 46a-64c or 46a-66.

Sec. 7-148j. Powers of boards. Any board, commission, council, committee or other agency established or designated pursuant to sections 7-148i to 7-148n, inclusive, and subparagraph (B) of subdivision (9) of subsection (c) of section 7-148, may be given the following powers: (1) The power to issue subpoenas or subpoenas duces tecum, enforceable upon application to the Superior Court, to compel the attendance of persons at hearings and the production of books, documents, records and papers; (2) the power to issue written interrogatories and require written answers under oath thereto, enforceable upon application to the Superior Court; (3) the power to hold hearings relating to any allegation of discriminatory practice which it has found reasonable cause to believe has occurred and to issue any appropriate orders including those authorized by section 46a-86; and (4) the power to petition the Superior Court for enforcement of any order issued by it upon a finding that a violation of the local code of prohibited discriminatory practices has occurred, including the power to petition the Superior Court for temporary injunctive relief upon a finding that irreparable harm to the complainant will otherwise occur or for any other relief authorized by sections 46a-89 and 46a-90a.

Sec. 7-148k. Complaints. Hearings. Any complaint filed pursuant to sections 7-148i to 7-148n, inclusive, and subparagraph (B) of subdivision (9) of subsection (c) of section 7-148 shall be made under oath. No finding of a violation of a local code of prohibited discriminatory practices shall be made except after a hearing. The respondent at any such hearing shall be given reasonable advance written notice of the hearing, shall be entitled to be represented by counsel, and shall be permitted to testify and present and cross-examine witnesses. The decision resulting from the hearing shall be in writing and shall include written findings of the facts upon which the decision is based.

(**Sec. 7-148*l*. Appeals.** Any person aggrieved by any order of the board, commission, council, committee or other agency established or designated pursuant to sections 7-148i to 7-148n, inclusive, and subparagraph (B) of subdivision (9) of subsection (c) of section 7-148 may appeal to the State Commission on Human Rights and Opportunities. Any such appeal shall be filed within thirty days of the mailing of the written decision.

Sec. 7-148m. Actions of State Commission on Human Rights and Opportunities to supersede local action. Any action by the State Commission on Human Rights and Opportunities which involves the same parties and subject matter as an action filed with a local commission on equal rights and opportunities shall supersede the action brought with the local commission, except that the State Commission on Human Rights and Opportunities may admit into evidence the results of any investigation of a complaint filed with the local commission, or the decision entered on such a complaint by the local commission, and accord to such investigation or such decision the weight that may be appropriate under the facts and circumstances of the case.

(**Sec. 7-148n. Local boards may assume powers to investigate discriminatory practices.** Any board, commission, council, committee or other agency which has been established or designated to investigate allegations of discriminatory practices by the charter or an ordinance of any town, city or borough prior to May 23, 1980, may assume the powers granted to such agencies under sections 7-148i to 7-148n, inclusive, and subparagraph (B) of subdivision (9) of subsection (c) of section 7-148 if the charter or ordinance creating or designating such agency is not in conflict with the provisions of sections 7-148i to 7-148n, inclusive, and subparagraph (B) of subdivision (9) of subsection (c) of section 7-148.

Sec. 7-148o. Wilful violation of ordinances concerning prevention and remediation of housing blight. Penalties. (a) Except as provided in subsection (b) of this section, any person who, after written notice and a reasonable opportunity to remediate blighted conditions, wilfully violates any regulation adopted pursuant to subparagraph (H)(xv) of subdivision (7) of subsection (c) of section 7-148 concerning the prevention and remediation of housing blight shall be fined by the state not more than two hundred fifty dollars for each day for which it can be shown, based on actual inspection of the property on each such day, that the blighted conditions continued to exist after written notice to the owner or occupant as provided in this section, and the expiration of a reasonable opportunity to remediate.

(b) Any person who is a new owner or new occupant shall, upon request, be granted a thirty-day extension of the notice and opportunity to remediate provided pursuant to subsection (a) of this section. For the purposes of this section, "new owner" means any person or entity who has taken title to a property within thirty days of the notice, and "new occupant" means any person who has taken occupancy of a property within thirty days of the notice.

(**Sec. 7-148p.** Reserved for future use.

Sec. 7-148q. Establishment of corporation to manufacture, distribute, purchase or sell compressed natural gas. (a) Any municipality that maintains an electric or gas utility may establish a corporation under chapter 601 for the purposes of engaging in the manufacture,

distribution, purchase or sale, or any combination thereof, of compressed natural gas, for the sole purpose of providing compressed natural gas to vehicles or construction equipment, within or outside of its franchise area. The costs and expenses associated with such sales of compressed natural gas shall be exclusive of the costs and expenses associated with the establishment of rates and charges for gas and electricity pursuant to section 7-222.

(b) Any such municipality may exercise the authority provided for in subsection (a) of this section notwithstanding the provisions of any special act, municipal charter or home rule ordinance, upon approval of its chief executive officer and by adoption of an ordinance approved by a two-thirds vote of its city council.

Sec. 7-148r. Municipal fee for access to computer-assisted mass appraisal system database. Any municipality may by ordinance impose a reasonable fee for public access to its computer database developed pursuant to section 12-62f for the purpose of revaluation.

Sec. 7-148s. Municipal fee for use of geographic information system. Any municipality may by ordinance impose a reasonable fee for the use of its geographic information system.

Sec. 7-148t. Conflict of interest for members of land use and purchasing commissions and boards. Notwithstanding the provisions of any special act or municipal charter and in addition to any provisions of sections 8-11, 8-21 and subsection (c) of section 22a-42, no member of any municipal commission or board having any jurisdiction or exercising any power over any municipal land use or purchasing decisions shall appear for or represent any person, firm, corporation or other entity in any matter pending before the commission or board. No member of any such commission or board shall participate in any hearing or decision of the board or commission of which he is a member upon any matter in which he knowingly has a pecuniary interest. In the event of such disqualification, such fact shall be entered on the records of the commission or board and any municipality may, by ordinance, provide that an elector may be chosen, in a manner specified in the ordinance, to act as a member of such commission or board in the hearing and determination of such matter, except that replacement shall be made first from alternate members of such commission or board designated pursuant to the general statutes or any special act or municipal charter or ordinance, if any.

Sec. 7-148u. Municipal set-aside program for small contractors and minority business enterprises. (a) As used in this section:

(1) "Small contractor" means any contractor, subcontractor, manufacturer or service company (A) which has been doing business and has maintained its principal place of business in the state for a period of at least one year prior to the date of application for certification under this section, (B) which had gross revenues not exceeding ten million dollars in the most recently completed fiscal year prior to such application, and (C) at least fifty-one per cent of the ownership of which is held by a person or persons who are active in the daily affairs of the business and have the power to direct the management and policies of the business.

(2) "Minority business enterprise" means any small contractor (A) fifty-one per cent or more of the capital stock, if any, or assets of which are owned by a person or persons (i) who are active

in the daily affairs of the enterprise, (ii) who have the power to direct the management and policies of the enterprise, and (iii) who are members of a minority, as such term is defined in subsection (a) of section 32-9n, or (B) who is an individual with a disability.

(3) "Individual with a disability" means an individual (A) having a physical impairment that substantially limits one or more of the major life activities of the individual, or (B) having a record of such an impairment.

(b) Notwithstanding any provision of the general statutes or of any special act or any municipal charter or home rule ordinance, a municipality may, by ordinance, set aside in each fiscal year, for award to small contractors, on the basis of a competitive bidding procedure, municipal contracts or portions of municipal contracts for the construction, reconstruction or rehabilitation of public buildings, the construction and maintenance of highways and the purchase of goods and services. The total value of such contracts or portions thereof to be set aside shall be not more than twenty-five per cent of the average of the total value of all such contracts let by the municipality for each of the previous three fiscal years, provided a contract that may not be set aside due to a conflict with a federal law or regulation shall not be included in the calculation of such average. Contracts or portions thereof having a value of not less than twenty-five per cent of the total value of all contracts or portions thereof to be set aside shall be reserved for awards to minority business enterprises.

(**Sec. 7-148v. Requirements for competitive bidding.** Notwithstanding the provisions of any municipal charter or any special act to the contrary, any municipality may, by ordinance, establish requirements for competitive bidding for the award of any contract or the purchase of any real or personal property by the municipality. Such ordinance may provide that, except as otherwise required by any provision of the general statutes, sealed bidding shall not be required for contracts or purchases having a value less than or equal to an amount established in the ordinance, which amount shall not be greater than seven thousand five hundred dollars. Nothing in this section shall be deemed to invalidate any ordinance enacted by a municipality prior to October 1, 1989. Nothing in this section and no ordinance adopted pursuant to this section shall be construed to limit the ability of a municipality to enter into a contract pursuant to section 4a-53a.

Sec. 7-148w. Disqualification of contractors from bidding on municipal contracts. (a) As used in this section, the term "contractor" means any person, firm or corporation which has contracted or seeks to contract with a municipality, or to participate in such a contract, in connection with any public works of the municipality, including professional consultants.

(b) Notwithstanding the provisions of any municipal charter, special act or home rule ordinance a municipality may, by ordinance of its legislative body, establish a process for disqualification of any contractor, for up to two years, from bidding on, applying for, or participating as a subcontractor under, contracts with the municipality for one or more causes set forth under subsection (c) of this section. Such ordinance shall establish procedures for disqualification which shall include notice and an opportunity for a hearing to the contractor who is the subject of the proceeding. The hearing shall be conducted in accordance with the procedures for hearings on contested cases established in chapter 54. The hearing officer shall

issue a written decision within ninety days of the last date of such hearing and state in the decision the reasons for the action taken and, if the contractor is being disqualified, the period of such disqualification. The existence of a cause for disqualification shall not be the sole factor to be considered in determining whether the contractor shall be disqualified. In determining whether to disqualify a contractor, the hearing officer shall consider the seriousness of the contractor's acts or omissions and any mitigating factors. The hearing officer shall send the decision to the contractor by certified mail, return receipt requested.

(c) The ordinance shall provide that causes for disqualification from bidding on, applying for or participating in, contracts shall include the following:

(1) Conviction or entry of a plea of guilty or nolo contendere for or admission to commission of a criminal offense as an incident to obtaining or attempting to obtain a public or private contract or subcontract, or in the performance of such contract or subcontract;

(2) Conviction or entry of a plea of guilty or nolo contendere or admission to the violation of any state or federal law for embezzlement, theft, forgery, bribery, falsification or destruction of records, receiving stolen property or any other offense indicating a lack of business integrity or business honesty which affects responsibility as a municipal contractor;

(3) Conviction or entry of a plea of guilty or nolo contendere or admission to a violation of any state or federal antitrust, collusion or conspiracy law arising out of the submission of bids or proposals on a public or private contract or subcontract;

(4) A wilful failure to perform in accordance with the terms of one or more public contracts, agreements or transactions;

(5) A history of failure to perform or of unsatisfactory performance of one or more public contracts, agreements or transactions; or

(6) A wilful violation of a statutory or regulatory provision or requirement applicable to a public contract, agreement or transaction.

(d) For purposes of a disqualification proceeding under an ordinance adopted under this section, conduct may be imputed as follows:

(1) The fraudulent, criminal or other seriously improper conduct of any officer, director, shareholder, partner, employee or other individual associated with a contractor may be imputed to the contractor when the conduct occurred in connection with the individual's performance of duties for or on behalf of the contractor and the contractor knew of or had reason to know of such conduct. The term "other seriously improper conduct" does not include advice from an attorney, accountant or other paid consultant if it was reasonable for the contractor to rely on such advice.

(2) The fraudulent, criminal or other seriously improper conduct of a contractor may be imputed to any officer, director, shareholder, partner, employee or other individual associated

with the contractor who participated in, knew of or had reason to know of the contractor's conduct.

(3) The fraudulent, criminal or other seriously improper conduct of one contractor participating in a joint venture or similar arrangement may be imputed to other participating contractors if the conduct occurred for or on behalf of the joint venture or similar arrangement and these contractors knew of or had reason to know of such conduct.

(e) The municipality may reduce the period or extent of disqualification, upon the contractor's request, supported by documentation, for the following reasons:

(1) Newly discovered material evidence;

(2) Reversal of the conviction upon which the disqualification was based;

(3) Bona fide change in ownership or management;

(4) Elimination of other causes for which the disqualification was imposed; or

(5) Other reasons the municipality deems appropriate.

(f) The municipality may grant an exception permitting a disqualified contractor to participate in a particular contract or subcontract upon a written determination by the head of the contract awarding agency that there is good cause, in the interest of the public, for such action.

Secs. 7-148x to 7-148z. Reserved for future use.

Sec. 7-148aa. Lien on real estate where penalty for violation of blight ordinance is unpaid. Any unpaid penalty imposed by a municipality pursuant to the provisions of an ordinance regulating blight, adopted pursuant to subparagraph (H)(xv) of subdivision (7) of subsection (c) of section 7-148, shall constitute a lien upon the real estate against which the penalty was imposed from the date of such penalty. Each such lien may be continued, recorded and released in the manner provided by the general statutes for continuing, recording and releasing property tax liens. Each such lien shall take precedence over all other liens filed after July 1, 1997, and encumbrances except taxes and may be enforced in the same manner as property tax liens.

Sec. 7-148bb. Agreement between municipalities to share revenue received for payment of property taxes. Notwithstanding any provision of the general statutes or any special act, municipal charter or home rule ordinance, the chief elected officials of two or more municipalities may initiate a process for such municipalities to enter into an agreement to share revenues received for payment of real and personal property taxes. The agreement shall be prepared pursuant to negotiations and shall contain all provisions on which there is mutual agreement between the municipalities, including, but not limited to, specification of the tax revenues to be shared, collection and uses of such shared revenue. The agreement shall establish procedures for amendment, termination and withdrawal. The negotiations shall include an opportunity for public participation. The agreement shall be approved by each municipality that

is a party to the agreement by resolution of the legislative body. As used in this section "legislative body" means the council, commission, board, body or town meeting, by whatever name it may be known, having or exercising the general legislative powers and functions of a municipality and "municipality" means any town, city or borough, consolidated town and city or consolidated town and borough.

Sec. 7-148cc. Joint performance of municipal functions. Two or more municipalities may jointly perform any function that each municipality may perform separately under any provisions of the general statutes or of any special act, charter or home rule ordinance by entering into an interlocal agreement pursuant to sections 7-339a to 7-339*l*, inclusive. As used in this section, "municipality" means any municipality, as defined in section 7-187, any district, as defined in section 7-324, any metropolitan district or any municipal district created under section 7-330 and located within the state of Connecticut.

Sec. 7-148dd. Municipal fiscal disparities. List. Recommendations to address problems of municipalities on list. (a) As used in this section:

(1) "Secretary" means the Secretary of the Office of Policy and Management;

(2) "Municipality" means any town, city or borough, consolidated town and city or consolidated town and borough;

(3) "Population" for each municipality means the number of people according to the most recent estimate of the Department of Public Health;

(4) "Adjusted equalized net grand list per capita" means the most recent adjusted equalized net grand list per capita determined for each municipality pursuant to section 10-261;

(5) "Equalized mill rate" means the tax rate derived from the most recent available grand levy of a municipality divided by the equalized net grand list on which such levy is based as determined by the secretary in accordance with section 10-261a;

(6) "Grand levy" means the mill rate of the municipality multiplied by the net taxable grand list of the municipality and includes the value of special service districts if such districts contain fifty per cent or more of the value of total taxable property within the municipality; and

(7) "Region" means a planning region designated or redesignated by the secretary pursuant to section 16a-4a.

(b) On or before September 15, 2001, and annually thereafter, the secretary shall submit to the Governor a list of municipalities that have (1) an equalized mill rate that is fifty per cent more than the average equalized mill rate of the region in which the municipality is located; (2) an adjusted equalized net grand list per capita that is forty per cent less than the average adjusted equalized net grand list per capita of the region in which the municipality is located; (3) a median household income which is thirty per cent less than the average median household income of the region in which the municipality is located; and (4) a decrease in population in the year of the latest equalized mill rate from the average population of the previous five years.

(c) Within thirty days of submission of the list prepared pursuant to subsection (b) of this section, the Governor shall convene a meeting of the chief elected officials in each region in which a municipality identified on the list is located. If any such municipality does not have a chief elected official, a member of its legislative body shall be chosen by a majority vote of such body to represent the municipality at the meeting. The member of the legislative body chosen under this section shall be deemed to be the chief elected official of such municipality for the purposes of the meeting. The Governor shall provide notice of such meeting to each chief elected official by certified mail, return receipt requested. Each chief elected official receiving a notice under this section shall participate in the process set forth in this section.

(d) On or before December thirty-first in the year of identification of a municipality under subsection (b) of this section, the chief elected officials shall submit to the Governor and the joint standing committee of the General Assembly having cognizance of matters relating to local government recommendations to address the problems of the municipality, including intertown collaboration and action. On or before December thirty-first in the second year after identification, the Secretary of the Office of Policy and Management, in consultation with the chief elected officials, shall prepare a specific implementation strategy that addresses the fiscal capacity of the municipality. Thereafter, the plan shall be revised annually until the municipality no longer meets the qualifying standards of subsection (b) of this section.

(e) The Secretary of the Office of Policy and Management, within available funds, shall provide necessary staff and resources to assist municipalities in preparing the recommendations and in implementing the strategy required under subsection (d) of this section.

Sec. 7-148ee. Establishment of corporation to manufacture, distribute, purchase or sell electricity, gas or water. (a) Any municipality that maintains an electric or gas utility may establish a corporation under chapter 601 for the purposes of engaging in the manufacture, distribution, purchase or sale, or any combination thereof, of electricity, gas or water for the sole purpose of providing electricity, gas or water within its franchise area, provided such franchise area does not encroach upon the service area or franchise area of another water or gas utility.

(b) Any such municipality may exercise the authority provided for in subsection (a) of this section notwithstanding the provisions of any special act, municipal charter or home rule ordinance, upon approval of its chief executive officer and by adoption of an ordinance approved by a two-thirds vote of its legislative body of the municipality or the board of selectmen or city or town council, in the case of a municipality in which the legislative body is a town meeting.

(c) No corporation established pursuant to subsection (a) of this section shall engage in the manufacture, distribution, purchase or sale, or any combination thereof, of electricity, gas or water outside the service area of such municipal electric or gas utility or within its service area if it encroaches upon the service area or franchise area of another water or gas utility. Nothing in this section shall be construed to permit any municipal electric utility to engage in the sale or aggregation of electric generation services other than pursuant to section 16-245.

Sec. 7-148ff. Special assessment on blighted property. Remediation of blighted conditions. Liens. (a) Any municipality that has regulations for the prevention and remediation

of housing blight under subparagraph (H)(xv) of subdivision (7) of subsection (c) of section 7-148 may, by ordinance adopted by its legislative body on recommendation of its board of finance or equivalent body, provide for a special assessment on housing that is blighted, as defined in such regulations. Such ordinance may authorize a municipality to designate an agent or agents who shall have the right to enter property during reasonable hours for the purpose of remediating blighted conditions, provided such agent or agents shall not enter any dwelling house or other structure.

(b) Prior to initial approval by the legislative body of such municipality of the plan for implementation of the special assessment to be provided pursuant to the provisions of this section, the executive authority of such municipality shall appoint a committee consisting of not less than six taxpayers of such municipality, one of whom shall be a landlord, the tax assessor and representatives of municipal agencies responsible for zoning and health, housing, fire and other safety code compliance. The committee shall undertake and complete, within a period not in excess of sixty days following such appointment, a study and investigation with respect to such special assessment and shall submit a report to the board of finance or equivalent body of such municipality. The report shall include, but not be limited to, the following: (1) A statement describing the fiscal effect of a special assessment on the revenue for the municipality; (2) identification of properties that may be subject to a special assessment; (3) the amount of property taxes generated by the properties and the cost to the municipality for code enforcement on such properties, including costs for police and fire personnel; (4) recommendations with respect to the form and extent of any assessment; and (5) standards for imposition of the assessment. In establishing any standards, the committee shall consider the number of outstanding health, housing and safety violations for the property, the number of times municipal health, housing and safety personnel have had to inspect the property and the cost to the municipality to enforce code compliance on the property. After the initial approval of the special assessment by the legislative body of such municipality, such plan may be amended from time to time by vote of its legislative body on recommendation of its board of finance or equivalent body without compliance with the requirements of this subsection applicable to such initial approval.

(c) Any ordinance adopted under subsection (a) of this section shall include, but not be limited to, the following: (1) Standards to determine (A) if a special assessment should be imposed on a property, and (B) under what circumstances, if any, a right of entry to remediate a blighted condition on a property shall be authorized, (2) the amount of the assessment, which shall be a reasonable amount and based on an analysis of the costs to the municipality for code inspection and enforcement, including costs for police and fire personnel, (3) procedures for notice to the property owner of imposition of the special assessment and determination that a right of entry to remediate a blighted condition on a property is authorized, which shall include a time period to remedy the code noncompliance before the assessment is due or the right of entry is authorized and a process for appeal of an assessment or authorization, and which may allow for notice to be delivered in accordance with section 7-148ii when the property owner is a registrant, and (4) the appointment of a board consisting of the finance director, tax assessor and municipal code enforcement official to determine when the special assessment should be imposed or the right of entry authorized on specific property. Annually, the legislative body shall review the amount of any assessment to be imposed pursuant to an ordinance adopted under this section and may revise such amount.

(d) Any funds received by a municipality from a special assessment imposed pursuant to an ordinance adopted under subsection (c) of this section shall be deposited into a special fund or account maintained by the municipality which shall be dedicated for expenses of the municipality related to enforcement of ordinances regulating blight and state and local health, housing and safety codes and regulations, including expenses related to community police, and the remediation of blighted conditions, when authorized.

(e) Any unpaid special assessment imposed by a municipality pursuant to the provisions of an ordinance adopted under subsection (c) of this section shall constitute a lien upon the real estate against which the fine was imposed from the date of such fine. Each such lien may be continued, recorded and released in the manner provided by the general statutes for continuing, recording and releasing property tax liens. Each such lien may be enforced in the same manner as property tax liens.

Sec. 7-148gg. Notice to lienholder of notice or order to remedy health, housing or safety code violation. Each municipality, in addition to any other notice required under the general statutes or any municipal health, housing or safety codes or regulations, shall simultaneously send to each lien holder of real estate a copy of any notice or order by such municipality to the owner of such real estate to demolish, remove or otherwise dispose of the real estate or to make it safe and sanitary issued under any provision of the general statutes or any municipal building, health or safety codes or regulations as well as a copy of any notice sent to the owner of such real estate or recorded on the land record, with respect to any costs or expenses incurred by the municipality to demolish, remove or otherwise dispose of the real estate or to make it safe and sanitary. The municipality shall make reasonable efforts to send such copy by first class mail to the lienholder's current or last-known address.

Sec. 7-148hh. Definitions. As used in sections 7-148ff, 7-148ii, 7-152c, 19a-206, 47a-52, 47a-53, 47a-58 and 49-73b:

(1) "Registrant" means the owner of residential property who is required to register such property pursuant to section 7-148ii.

(2) "Residential property" means a building containing one or more dwelling units and includes a commercial building containing one or more dwelling units.

(3) "Dwelling unit" means any house or building, or portion thereof, which is occupied, designed to be occupied, or rented, leased or hired out to be occupied, exclusively as a home or residence of one or more persons.

(4) "Mortgage" means a mortgage on residential real property that is held by a person other than a natural person.

(5) "Person" means an individual, corporation, business trust, estate, trust, partnership, limited liability company, association, joint venture, public corporation, government or governmental subdivision, agency, or instrumentality, or any other legal or commercial entity.

Sec. 7-148ii. Registration and maintenance of foreclosed residential properties. (a) Any person who, on or after October 1, 2011, commences an action to foreclose a mortgage on residential property shall register such property with the town clerk of the municipality in which the property is located at the time and place of the recording of the notice of lis pendens as to the residential property being foreclosed in accordance with section 52-325. Such registration shall be maintained by the municipality separate and apart from the land records.

(b) Registration made pursuant to subsection (a) of this section shall contain (1) the name, address, telephone number and electronic mail address of the plaintiff in the foreclosure action and, if such plaintiff is an entity or an individual who resides out-of-state, the name, address, telephone number and electronic mail address of a direct contact in the state, provided such a direct contact is available; (2) the name, address, telephone number and electronic mail address of the person, local property maintenance company or other entity serving as such plaintiff's contact with the municipality for any matters concerning the residential property; and (3) the following heading in at least ten-point boldface capital letters: NOTICE TO MUNICIPALITY: REGISTRATION OF PROPERTY BEING FORECLOSED. The plaintiff in the foreclosure action shall indicate on such registration whether it prefers to be contacted by first class mail or electronic mail and the preferred addresses for such communications. Such plaintiff shall report to the town clerk of the municipality in which the property is located, by mail or other form of delivery, any change in the information provided on the registration not later than thirty days following the date of the change of information. At the time of registration, such plaintiff shall pay a land record filing fee to the municipality as specified in section 7-34a.

(c) Any person in whom title to a residential property has vested on or after October 1, 2011, through a foreclosure action pursuant to sections 49-16 to 49-21, inclusive, or 49-26, shall register such property, in accordance with subsection (d) of this section, with the municipality in which such property is located not later than fifteen days after absolute title vests in such person. If such person is the plaintiff in the foreclosure action, such person shall, prior to the expiration of such fifteen-day period, update the registration with any change in registration information for purposes of complying with said subsection (d). The updated registration shall include the following heading in at least ten-point boldface capital letters: NOTICE TO MUNICIPALITY: UPDATED REGISTRATION FOR PROPERTY ACQUIRED THROUGH FORECLOSURE.

(d) Registration made pursuant to subsection (c) of this section shall be mailed or delivered to the town clerk of the municipality in which the residential property is located and include (1) the name, address, telephone number and electronic mail address of the registrant and, if the registrant is an entity or an individual who resides out-of-state, the name, address, telephone number and electronic mail address of a direct contact in the state, provided such a direct contact is available; (2) the date on which absolute title vested in the registrant; (3) the name, address, telephone number and electronic mail address of the person, local property maintenance company or other entity responsible for the security and maintenance of the residential property; and (4) the following heading in at least ten-point boldface capital letters: NOTICE TO MUNICIPALITY: REGISTRATION OF PROPERTY ACQUIRED THROUGH FORECLOSURE. The registration, or updated registration, shall be accompanied by a land record filing fee payable to the municipality as specified in section 7-34a. The registrant shall

report to the town clerk by mail or other form of delivery any change in the information provided on the registration not later than thirty days from the date of the change in information.

(e) If a registrant required to register pursuant to subsection (c) of this section fails to comply with any provision of the general statutes or of any municipal ordinance concerning the repair or maintenance of real estate, including, without limitation, an ordinance relating to the prevention of housing blight pursuant to subparagraph (H)(xv) of subdivision (7) of subsection (c) of section 7-148, the maintenance of safe and sanitary housing as provided in subparagraph (A) of subdivision (7) of subsection (c) of section 7-148, or the abatement of nuisances as provided in subparagraph (E) of subdivision (7) of subsection (c) of section 7-148, the municipality may issue a notice to the registrant citing the conditions on such property that violate such provisions. Such notice shall be sent by either first class or electronic mail, or both, and shall be sent to the address or addresses of the registrant identified on the registration. A copy of such notice shall be sent by first class mail or electronic mail to the person, property maintenance company or other entity responsible for the security and maintenance of the residential property designated on the registration. Such notice shall comply with section 7-148gg.

(f) The notice described in subsection (e) of this section shall provide a date, reasonable under the circumstances, by which the registrant shall remedy the condition or conditions on such registrant's property. If the registrant, registrant's contact or registrant's agent does not remedy the condition or conditions on such registrant's property before the date following the date specified in such notice, the municipality may enforce its rights under the relevant provisions of the general statutes or of any municipal ordinance.

(g) A municipality shall only impose registration requirements upon registrants and plaintiffs in foreclosure actions in accordance with this section, except that any municipal registration requirements effective on or before passage of public act 09-144* shall remain effective.

(h) Any plaintiff in a foreclosure action who fails to register in accordance with this section shall be subject to a civil penalty of one hundred dollars for each violation, up to a maximum of five thousand dollars. Each property for which there has been a failure to register shall constitute a separate violation.

(i) Any person in whom title to a residential property has vested on or after October 1, 2011, through a foreclosure action pursuant to sections 49-16 to 49-21, inclusive, or 49-26, and who has not registered in accordance with subsection (c) of this section within thirty days of absolute title vesting in such owner shall be subject to a civil penalty of two hundred fifty dollars for each violation, up to a maximum of twenty-five thousand dollars. Each property for which there has been a failure to register shall constitute a separate violation.

(j) An authorized official of the municipality may file a civil action in Superior Court to collect the penalties imposed pursuant to subsections (h) and (i) of this section, which penalties shall be payable to the treasurer of such municipality. Such penalties shall not create or constitute a lien against the residential property.

(k) Neither the registration by a foreclosing party nor the failure to register in accordance with subsection (a) of this section shall imply or create any legal obligations on the part of the foreclosing party to repair, maintain or secure the residential property for which a registration is required prior to the time that title passes to the foreclosing party.

Sec. 7-148jj. Ordinances regulating maintenance of foreclosed properties. (a) No municipality shall adopt a property maintenance ordinance or regulation that applies only to the property maintenance activities of a person who holds a mortgage on or title to real property located within this state and obtained by foreclosure, provided nothing in this section shall preclude a municipality from enacting or enforcing an ordinance or regulation that applies generally to all owners of real property within such municipality, without regard to how the owner acquired title. For purposes of this section, property maintenance activities include, but are not limited to, activities related to the repair, maintenance, restoration, alteration, removal or demolition of any part of real property.

(b) Notwithstanding the provisions of subsection (a) of this section, any municipal property maintenance ordinance or regulation that applies only to the property maintenance activities of a person who holds title or a mortgage to real property located within this state and obtained by foreclosure shall continue to be effective provided such ordinance or regulation was adopted on or before passage of public act 09-144*.

(c) Nothing in this section shall prohibit or limit a municipality from adopting or enforcing an ordinance or regulation relating to the prevention of housing blight pursuant to subparagraph (H)(xv) of subdivision (7) of subsection (c) of section 7-148, the maintenance of safe and sanitary housing as provided in subparagraph (A) of subdivision (7) of subsection (c) of section 7-148, or the abatement of nuisances as provided in subparagraph (E) of subdivision (7) of subsection (c) of section 7-148.

Sec. 7-148kk. Negotiated agreement to promote regional economic development and share tax revenue from new economic development. (a) As used in this section, "legislative body" means the council, commission, board, body or town meeting, by whatever name it may be known, having or exercising the general legislative powers and functions of a municipality and "municipality" means any town, city or borough, consolidated town and city or consolidated town and borough.

(b) Notwithstanding any provision of the general statutes or any special act, municipal charter or home rule ordinance, the chief elected officials of two or more municipalities that are members of the same federal economic development district, established under 42 USC 3171, may initiate a process for such municipalities to enter into an agreement to promote regional economic development and share the real and personal property tax revenue from new economic development. Such agreement shall provide that the municipalities agree not to compete for new economic development and shall specify the types of new economic development projects subject to the agreement. The agreement shall also have terms providing for (1) identification of areas for (A) new economic development, (B) open space and natural resource preservation, and (C) transit-oriented development, including housing; (2) capital improvements, including the shared use of buildings and other capital assets; (3) regional energy consumption, including

strategies for cooperative energy use and development of distributive generation and sustainable energy projects; and (4) promotion and sharing of arts and cultural assets. The agreement shall also include terms providing for at least three municipal cooperative programs and at least three educational cooperative programs, including, but not limited to, the following: (A) Collective bargaining, (B) purchasing cooperatives, (C) health care pooling with each other or the state, (D) regional shared school curriculum and special education services, through regional educational service centers, established under section 10-66a, and (E) any other initiatives mutually agreed upon. Each municipality that is party to the agreement shall participate in at least one municipal cooperative program and one educational cooperative program. The provisions of this section shall not be construed to require each municipality that is party to the agreement to participate in all municipal cooperative programs and educational cooperative programs described in the agreement.

(c) The agreement shall be prepared pursuant to negotiations and shall contain all provisions on which there is mutual agreement between the municipalities. The agreement shall establish procedures for amendment, termination and withdrawal. The negotiations shall include an opportunity for public participation. The agreement shall be approved by each municipality that is a party to the agreement by resolution of the legislative body.

(d) The municipality in which real property with new economic development is located that is subject to shared revenue pursuant to an agreement under this section shall maintain a separate list describing such properties. The mill rate used to determine the amount of taxes imposed on such new economic development shall be the mill rate of the municipality in which the development is located.

Sec. 7-148*ll*. Determination re regional economic development agreement. The municipalities that are parties to a regional economic development agreement entered into and approved under the provisions of section 7-148kk shall send a copy of such agreement to the Secretary of the Office of Policy and Management. Not more than thirty days after receipt of such agreement the secretary shall make a written determination as to whether or not the agreement is consistent with the requirements of said section 7-148kk. The secretary shall send a copy of the determination to each municipality that is a party to the agreement and the Commissioner of Revenue Services.

(**Sec. 7-149. Regulation of waste disposal in highways.** Section 7-149 is repealed.

(**Sec. 7-149a. Designation of scenic roads. Appeal. Maintenance of highway.** (a) Any town, city or borough may, by ordinance, designate highways or portions of highways as scenic roads and may regulate future alterations and improvements on such designated scenic roads, including, but not limited to, widening of the right-of-way or of the traveled portion of the highway, paving, changes of grade, straightening, removal of stone walls and removal of mature trees. No state highway or portion thereof may be designated as a scenic road under the provisions of this section.

(b) The power to designate such scenic roads may be delegated by ordinance to a planning commission or a combined planning and zoning commission. The ordinance shall prescribe the

standards and procedures to be used to determine which highways or portions of highways shall be designated as scenic roads, except that to be designated as a scenic road, a highway or portion of a highway must be free of intensive commercial development and intensive vehicular traffic and must meet at least one of the following criteria: (1) It is unpaved; (2) it is bordered by mature trees or stone walls; (3) the traveled portion is no more than twenty feet in width; (4) it offers scenic views; (5) it blends naturally into the surrounding terrain, or (6) it parallels or crosses over brooks, streams, lakes or ponds.

(c) No highway or portion of a highway may be designated as a scenic road under this section unless the owners of a majority of lot frontage abutting the highway or portion of the highway agree to the designation by filing a written statement of approval with the town clerk of such town. The scenic road designation may be rescinded by the same designating authority, using the same procedures and having the written concurrence of the owners of a majority of lot frontage abutting the highway or portion of the highway.

(d) Any person aggrieved by a designation of a highway or portion of a highway as a scenic road pursuant to this section by a planning commission or a combined planning and zoning commission may appeal such designation in the manner and utilizing the same standards of review provided for appeals from the decisions of planning commissions under section 8-8.

(e) Any highway or portion of any highway designated as a scenic road shall be maintained by the town, city or borough in good and sufficient repair and in passable condition. Nothing in this section shall be deemed to prohibit a person owning or occupying land abutting a scenic road from maintaining and repairing the land which abuts the scenic road if the maintenance or repair occurs on land not within the right-of-way, paved or unpaved, of the scenic road.

Secs. 7-150 and 7-151. Regulation of plumbing and drainage. Regulation of operation of motor boats. Sections 7-150 and 7-151 are repealed.

Sec. 7-151a. Establishment of lake authorities. Withdrawal of town. (a) As used in this section, "state waters" means all waters within the territorial limits of the state except navigable waters of the United States. Any two or more towns which have within their territorial limits a body of state water may establish by ordinance a lake authority. Said authority shall act as agent for the member towns in cooperating with the Commissioner of Energy and Environmental Protection in the enforcement of the boating laws on such water.

(b) Notwithstanding the provisions of section 7-330, such authority shall be composed of at least three delegates from each member town whose term of office and method of selection shall be determined by the towns establishing the authority provided each member town may appoint up to four delegates to the authority. Each town shall pay to the authority its respective share of the expenses of the commission prorated on the basis of its linear footage of shore line or any other formula agreed on and adopted by a majority of the legislative bodies of all member towns. Any member town may, by ordinance, withdraw from such authority, effective upon the mailing of written notice of such withdrawal to the authority. Each withdrawing town shall be liable for its share of expenses incurred prior to the effective date of such notice. Upon the withdrawal of any town or towns, the authority shall remain in force insofar as the remaining town or towns are

concerned, but the jurisdiction of the authority shall be reduced to that portion of said body of state water lying within the boundaries of such remaining town or towns. In the event of such a withdrawal, the portion of such body of state water lying within the town or towns withdrawing from the authority shall revert to the status existing prior to the adoption of the authority.

(c) In addition to the power granted in subsection (a) of this section, a lake authority may be granted by the legislative bodies of its respective towns powers to: (1) Control and abate algae and aquatic weeds in cooperation with the Commissioner of Energy and Environmental Protection; (2) study water management including, but not limited to, water depth and circulation and make recommendations for action to its member towns; (3) act as agent for member towns with respect to filing applications for grants and reimbursements with the Department of Energy and Environmental Protection and other state agencies in connection with state and federal programs; and (4) act as agent for member towns with respect to receiving gifts for any of its purposes.

(d) A lake authority shall have no jurisdiction in any matters subject to regulation by the Commissioner of Energy and Environmental Protection.

(e) Each member town of any lake authority shall protect and save harmless such town's delegates to such lake authority from financial loss and expense, including legal fees and costs, if any, arising out of any claim, demand, suit or judgment by reason of alleged negligence on the part of such delegate while acting in the discharge of his duties as such delegate. Each such member town may insure against the liability imposed by this subsection in any insurance company organized in this state or in any insurance company of another state authorized to write such insurance in this state or may elect to act as self-insurer of such liability.

Sec. 7-151b. Appointment of lake patrolmen. Requirements for carrying a firearm or baton by lake patrolmen. Liability. Training courses. (a) The Commissioner of Energy and Environmental Protection may appoint lake patrolmen to enforce any boating laws delegated by said commissioner. Any such lake patrolman may carry a firearm or baton, or both, only upon completion of a basic police training course defined in section 7-294a or a firearms safety course offered by the Department of Energy and Environmental Protection. Such lake patrolmen shall not be construed to be state employees and compensation therefore shall be paid by the municipality or lake authority responsible for the lake. Such lake patrolmen may use their own vessels to enforce the provisions of this section, provided the state shall not be liable for any damage caused by a lake patrolman using such vessel in the course of such lake patrolman's duties. A municipality employing lake patrolmen shall assume liability for damage caused by such patrolmen pursuant to section 7-465. A lake authority may protect and save harmless any lake patrolman employed by the authority from financial loss and expense, including legal fees and costs, if any, arising out of any claim, demand, suit or judgment by reason of alleged negligence on the part of such lake patrolman while acting in the scope of such lake patrolman's employment.

(b) The Commissioner of Energy and Environmental Protection shall formulate training courses for lake patrolmen appointed pursuant to this section.

Secs. 7-152 and 7-152a. Keeping of snakes. Municipal garden program; ordinance establishing; indemnification of municipality. Sections 7-152 and 7-152a are repealed.

Sec. 7-152b. Hearing procedure for parking violations. (a) Any town, city or borough may establish by ordinance a parking violation hearing procedure in accordance with this section. The Superior Court shall be authorized to enforce the assessments and judgments provided for under this section.

(b) The chief executive officer of the town, city or borough shall appoint one or more parking violation hearing officers, other than policemen or persons who issue parking tickets or work in the police department, to conduct the hearings authorized by this section.

(c) A town, city or borough may, at any time within two years from the expiration of the final period for the uncontested payment of fines, penalties, costs or fees for any alleged violation under any ordinance adopted pursuant to section 7-148 or sections 14-305 to 14-308, inclusive, send notice to the motor vehicle operator, if known, or the registered owner of the motor vehicle by first class mail at his address according to the registration records of the Department of Motor Vehicles. Such notice shall inform the operator or owner: (1) Of the allegations against him and the amount of the fines, penalties, costs or fees due; (2) that he may contest his liability before a parking violations hearing officer by delivering in person or by mail written notice within ten days of the date thereof; (3) that if he does not demand such a hearing, an assessment and judgment shall enter against him; and (4) that such judgment may issue without further notice. Whenever a violation of such an ordinance occurs, proof of the registration number of the motor vehicle involved shall be prima facie evidence in all proceedings provided for in this section that the owner of such vehicle was the operator thereof; provided, the liability of a lessee under section 14-107 shall apply.

(d) If the person who is sent notice pursuant to subsection (c) of this section wishes to admit liability for any alleged violation, such person may, without requesting a hearing, pay the full amount of the fines, penalties, costs or fees admitted to in person or by mail to an official designated by the town, city or borough. Such payment shall be inadmissible in any proceeding, civil or criminal, to establish the conduct of such person or other person making the payment. Any person who does not deliver or mail written demand for a hearing within ten days of the date of the first notice provided for in subsection (c) of this section shall be deemed to have admitted liability, and the designated town official shall certify such person's failure to respond to the hearing officer. The hearing officer shall thereupon enter and assess the fines, penalties, costs or fees provided for by the applicable ordinances and shall follow the procedures set forth in subsection (f) of this section.

(e) Any person who requests a hearing shall be given written notice of the date, time and place for the hearing. Such hearing shall be held not less than fifteen days nor more than thirty days from the date of the mailing of notice, provided the hearing officer shall grant upon good cause shown any reasonable request by any interested party for postponement or continuance. An original or certified copy of the initial notice of violation issued by a policeman or other issuing officer shall be filed and retained by the town, city or borough, be deemed to be a business record within the scope of section 52-180 and be evidence of the facts contained therein. The

presence of the policeman or issuing officer shall be required at the hearing if such person so requests. A person wishing to contest his liability shall appear at the hearing and may present evidence in his behalf. A designated town official, other than the hearing officer, may present evidence on behalf of the town. If such person fails to appear, the hearing officer may enter an assessment by default against him upon a finding of proper notice and liability under the applicable statutes or ordinances. The hearing officer may accept from such person copies of police reports, Department of Motor Vehicles documents and other official documents by mail and may determine thereby that the appearance of such person is unnecessary. The hearing officer shall conduct the hearing in the order and form and with such methods of proof as he deems fair and appropriate. The rules regarding the admissibility of evidence shall not be strictly applied, but all testimony shall be given under oath or affirmation. The hearing officer shall announce his decision at the end of the hearing. If he determines that the person is not liable, he shall dismiss the matter and enter his determination in writing accordingly. If he determines that the person is liable for the violation, he shall forthwith enter and assess the fines, penalties, costs or fees against such person as provided by the applicable ordinances of that town, city or borough.

(f) If such assessment is not paid on the date of its entry, the hearing officer shall send by first class mail a notice of the assessment to the person found liable and shall file, not less than thirty days or more than twelve months after such mailing, a certified copy of the notice of assessment with the clerk of a superior court facility designated by the Chief Court Administrator together with an entry fee of eight dollars. The certified copy of the notice of assessment shall constitute a record of assessment. Within such twelve-month period, assessments against the same person may be accrued and filed as one record of assessment. The clerk shall enter judgment, in the amount of such record of assessment and court costs of eight dollars, against such person in favor of the town, city or borough. Notwithstanding any provision of the general statutes, the hearing officer's assessment, when so entered as a judgment, shall have the effect of a civil money judgment and a levy of execution on such judgment may issue without further notice to such person.

(g) A person against whom an assessment has been entered pursuant to this section is entitled to judicial review by way of appeal. An appeal shall be instituted within thirty days of the mailing of notice of such assessment by filing a petition to reopen assessment, together with an entry fee in an amount equal to the entry fee for a small claims case pursuant to section 52-259, at the Superior Court facility designated by the Chief Court Administrator, which shall entitle such person to a hearing in accordance with the rules of the judges of the Superior Court.

Sec. 7-152c. Hearing procedure for citations. (a) Any municipality as defined in subsection (a) of section 7-148 may establish by ordinance a citation hearing procedure in accordance with this section. The Superior Court shall be authorized to enforce the assessments and judgments provided for under this section.

(b) The chief executive officer of any such municipality shall appoint one or more citation hearing officers, other than police officers or employees or persons who issue citations, to conduct the hearings authorized by this section.

(c) Any such municipality, at any time within twelve months from the expiration of the final period for the uncontested payment of fines, penalties, costs or fees for any citation issued under any ordinance adopted pursuant to section 7-148 or section 22a-226d, for an alleged violation thereof, shall send notice to the person cited. Such notice shall inform the person cited: (1) Of the allegations against him and the amount of the fines, penalties, costs or fees due; (2) that he may contest his liability before a citation hearing officer by delivering in person or by mail written notice within ten days of the date thereof; (3) that if he does not demand such a hearing, an assessment and judgment shall be entered against him; and (4) that such judgment may issue without further notice. If the person to whom such notice is issued is a registrant, the municipality may deliver such notice in accordance with section 7-148ii, provided nothing in this section shall preclude a municipality from providing notice in another manner permitted by applicable law.

(d) If the person who is sent notice pursuant to subsection (c) of this section wishes to admit liability for any alleged violation, he may, without requesting a hearing, pay the full amount of the fines, penalties, costs or fees admitted to in person or by mail to an official designated by such municipality. Such payment shall be inadmissible in any proceeding, civil or criminal, to establish the conduct of such person or other person making the payment. Any person who does not deliver or mail written demand for a hearing within ten days of the date of the first notice provided for in subsection (c) of this section shall be deemed to have admitted liability, and the designated municipal official shall certify such person's failure to respond to the hearing officer. The hearing officer shall thereupon enter and assess the fines, penalties, costs or fees provided for by the applicable ordinances and shall follow the procedures set forth in subsection (f) of this section.

(e) Any person who requests a hearing shall be given written notice of the date, time and place for the hearing. Such hearing shall be held not less than fifteen days nor more than thirty days from the date of the mailing of notice, provided the hearing officer shall grant upon good cause shown any reasonable request by any interested party for postponement or continuance. An original or certified copy of the initial notice of violation issued by the issuing official or policeman shall be filed and retained by the municipality, and shall be deemed to be a business record within the scope of section 52-180 and evidence of the facts contained therein. The presence of the issuing official or policeman shall be required at the hearing if such person so requests. A person wishing to contest his liability shall appear at the hearing and may present evidence in his behalf. A designated municipal official, other than the hearing officer, may present evidence on behalf of the municipality. If such person fails to appear, the hearing officer may enter an assessment by default against him upon a finding of proper notice and liability under the applicable statutes or ordinances. The hearing officer may accept from such person copies of police reports, investigatory and citation reports, and other official documents by mail and may determine thereby that the appearance of such person is unnecessary. The hearing officer shall conduct the hearing in the order and form and with such methods of proof as he deems fair and appropriate. The rules regarding the admissibility of evidence shall not be strictly applied, but all testimony shall be given under oath or affirmation. The hearing officer shall announce his decision at the end of the hearing. If he determines that the person is not liable, he shall dismiss the matter and enter his determination in writing accordingly. If he determines that

the person is liable for the violation, he shall forthwith enter and assess the fines, penalties, costs or fees against such person as provided by the applicable ordinances of the municipality.

(f) If such assessment is not paid on the date of its entry, the hearing officer shall send by first class mail a notice of the assessment to the person found liable and shall file, not less than thirty days or more than twelve months after such mailing, a certified copy of the notice of assessment with the clerk of a superior court facility designated by the Chief Court Administrator together with an entry fee of eight dollars. The certified copy of the notice of assessment shall constitute a record of assessment. Within such twelve-month period, assessments against the same person may be accrued and filed as one record of assessment. The clerk shall enter judgment, in the amount of such record of assessment and court costs of eight dollars, against such person in favor of the municipality. Notwithstanding any provision of the general statutes, the hearing officer's assessment, when so entered as a judgment, shall have the effect of a civil money judgment and a levy of execution on such judgment may issue without further notice to such person.

(g) A person against whom an assessment has been entered pursuant to this section is entitled to judicial review by way of appeal. An appeal shall be instituted within thirty days of the mailing of notice of such assessment by filing a petition to reopen assessment, together with an entry fee in an amount equal to the entry fee for a small claims case pursuant to section 52-259, at a superior court facility designated by the Chief Court Administrator, which shall entitle such person to a hearing in accordance with the rules of the judges of the Superior Court.

Sec. 7-152d. Civil penalty for illegal disposal of solid waste at municipal landfill. Notwithstanding the provisions of section 51-164p, any municipality may by ordinance establish a civil penalty for the illegal disposal of solid waste at a landfill operated by the municipality, provided the amount of such civil penalty shall be not more than one thousand dollars for the first violation, not more than two thousand dollars for the second violation and not more than three thousand dollars for any subsequent violation. Any person who is assessed a civil penalty pursuant to this section may appeal therefrom to the Superior Court in the manner provided in subsection (g) of section 7-152b.

Secs. 7-153 to 7-156. Regulation of sewerage facilities. Towns may make ordinances concerning matters not covered by statute and fix penalty. Loitering of children; public markets. Sections 7-153 to 7-156, inclusive, are repealed.

Sec. 7-157. Publication. Referendum. Publication of summary. (a) Ordinances may be enacted by the legislative body of any town, city, borough or fire district. Any such ordinance so enacted, except when enacted at a town or district meeting, shall become effective thirty days after publication thereof in some newspaper having a circulation in the municipality in which it was enacted, provided, upon a petition of not less than fifteen per cent of the electors of such municipality filed with the town or borough clerk, as the case may be, within thirty days after the publication of such ordinance, asking that the same be submitted to the voters of such municipality at its next regular or special meeting, it shall be so submitted and in such event shall not become effective unless a majority of the voters voting at such meeting vote in favor thereof. Any ordinance enacted at a town or district meeting shall become effective fifteen days after

publication thereof in some newspaper having a circulation in such town or in such district, as the case may be. Cities and other municipalities whose charters provide for the manner in which they may enact ordinances may enact ordinances in such manner.

(b) Whenever any town, city, borough or fire district is required to publish any proposed ordinance or ordinance in accordance with subsection (a) of this section, the legislative body of such town, city, borough or fire district may provide that a summary of such proposed ordinance or ordinance shall be published in lieu of such proposed ordinance or ordinance, provided that, in any case in which such a summary is published, the clerk of such town, city, borough or fire district shall make a copy of such proposed ordinance or ordinance available for public inspection and shall, upon request, mail a copy of such or proposed ordinance or ordinance to any person requesting a copy at no charge to such person. Any summary so published shall bear a disclaimer as follows: "This document is prepared for the benefit of the public, solely for purposes of information, summarization and explanation. This document does not represent the intent of the legislative body of (here insert the name of the town, city, borough or fire district) for any purpose." The provisions of this subsection shall not apply to any proposed ordinance or ordinance which makes or requires an appropriation.

(c) No ordinance enacted prior to June 1, 1992, shall be invalid for failure of a municipality to comply with the provisions of this section and each municipality shall be held harmless from any liability or causes of action which might arise from such failure. If a person affected by an ordinance shows prejudice because of the failure of the municipality to comply with such provision, no penalties may be imposed against such person pursuant to the ordinance. Any ordinance enacted prior to June 1, 1992, for which the provisions of this section were not complied with shall be deemed to be effective thirty days after such enactment.

Sec. 7-187. Definitions. Whenever used in sections 7-188 to 7-193, inclusive:

(a) "Appointing authority" means the body having authority to appoint a charter commission, charter revision commission or home rule ordinance revision commission, which shall be the board of selectmen of a town not having a council or board of directors, the council or board of directors of a town having such a council or board, the common council or other body empowered to make ordinances of a city or the board of burgesses of a borough;

(b) "Commission" means any such charter commission, charter revision commission, or home rule ordinance revision commission;

(c) "Home rule ordinance" means any ordinance or resolution which has been adopted by a municipality prior to October 1, 1982, in substitution for a special act relating to its government, which ordinance or resolution may contain the provisions of such special act with or without amendments and which ordinance or resolution shall not be inconsistent with the Constitution of the state or the general statutes;

(d) “Municipality” means a town, city, borough, consolidated town and city or consolidated town and borough.

Sec. 7-192a. New tax not authorized by general statutes prohibited. Provisions affecting elections and electors not to be adopted. No provision of this chapter shall be deemed to empower any municipality to levy or collect any tax not authorized by the general statutes or to adopt a charter, charter amendments or home rule ordinance amendments which shall affect matters concerning qualification and admission of electors; duties and responsibilities of registrars of voters; duties and responsibilities of town clerks with respect to electors, voting and elections; forfeiture of electoral rights and restoration of the same; absentee voting; conduct of and procedures at elections; hours of voting; canvass of electors; preliminary, final and supplementary registry lists; warning of elections; election officials and their duties and responsibilities; election canvass and returns; election contests; corrupt practices; prohibited acts with respect to elections; nomination of candidates; adoption and amendment of party rules; primaries; and political parties and enrollment therein.

CHAPTER 99*
MUNICIPAL CHARTERS AND SPECIAL ACTS

*See Conn. Const. Art. X and Sec. 2-14.

Cited. 147 C. 60. If charter empowers legislative body of municipality to adopt and amend its own rules of order in exercising certain legislative function, such body need not act by ordinance or resolution. 148 C. 33, 44. Cited. 149 C. 631, 747. Home Rule Act covers entire field of charter drafting or amendment by municipalities so far as that is allowed to be done by them without action of general assembly. Act controls previously enacted special laws which are inconsistent with it, and methods it prescribes may be employed irrespective of any existing charter provisions. Home rule, so far as it relates to charter changes, may be exercised only in accordance with provisions of general statutes. When Sec. 2-14 is read in connection with Home Rule Act, it becomes clear that legislature intended to provide two separate methods–one with, and one without, action by general assembly–for inaugurating and securing adoption or amendment of a municipal charter. 150 C. 24. Cited. 152 C. 676; 156 C. 260. Plaintiffs as taxpayers had no standing as individuals to challenge the constitutional and legal existence of city of Danbury in action for declaratory judgment. Doctrine of de facto municipal corporations discussed. Id., 347. Cited. 171 C. 74; 172 C. 60; 174 C. 282; 178 C. 81; 180 C. 243; 182 C. 93; 185 C. 88. Provisions do not authorize a municipality to restrict the candidacy of unclassified state employees for elective office. 192 C. 399. Does not authorize municipal recall elections. 195 C. 524. Home Rule Act cited. 196 C. 623; 197 C. 554. Cited. 201 C. 377; 208 C. 543. Home Rule Act cited. Id.; 216 C. 112; 219 C. 217; 225 C. 378; 234 C. 513; 242 C. 678.

Secs. 7-187–7-201 home rule cited. 16 CA 213. Home Rule Act cited. 42 CA 599.

Omission of zoning powers from enumeration of specific powers granted towns under this chapter compels conclusion that legislature did not intend that any action under this chapter should alter the declared law under the general zoning enabling act. That law is that zoning commissions have the exclusive power to enact and change zoning regulations and zone boundaries. 25 CS 378. Cited. 28 CS 286, 298, 413; 36 CS 74; 40 CS 539.

Sec. 7-187. Definitions. Whenever used in sections 7-188 to 7-193, inclusive:

(a) "Appointing authority" means the body having authority to appoint a charter commission, charter revision commission or home rule ordinance revision commission, which shall be the board of selectmen of a town not having a council or board of directors, the council or board of directors of a town having such a council or board, the common council or other body empowered to make ordinances of a city or the board of burgesses of a borough;

(b) "Commission" means any such charter commission, charter revision commission, or home rule ordinance revision commission;

(c) “Home rule ordinance” means any ordinance or resolution which has been adopted by a municipality prior to October 1, 1982, in substitution for a special act relating to its government, which ordinance or resolution may contain the provisions of such special act with or without amendments and which ordinance or resolution shall not be inconsistent with the Constitution of the state or the general statutes;

(d) “Municipality” means a town, city, borough, consolidated town and city or consolidated town and borough.

Sec. 7-188. Initiation of action for adoption, amendment or repeal of charter or home rule ordinance. (a) Any municipality, in addition to such powers as it has under the provisions of the general statutes or any special act, shall have the power to (1) adopt and amend a charter which shall be its organic law and shall supersede any existing charter, including amendments thereto, and all special acts inconsistent with such charter or amendments, which charter or amended charter may include the provisions of any special act concerning the municipality but which shall not otherwise be inconsistent with the Constitution or general statutes, provided nothing in this section shall be construed to provide that any special act relative to any municipality is repealed solely because such special act is not included in the charter or amended charter; (2) amend a home rule ordinance which has been adopted prior to October 1, 1982, which revised home rule ordinance shall not be inconsistent with the Constitution or the general statutes; and (3) repeal any such home rule ordinance by adopting a charter, provided the rights or benefits granted to any individual under any municipal retirement or pension system shall not be diminished or eliminated.

(b) Any action pursuant to subsection (a) of this section shall be initiated by a resolution adopted by a two-thirds vote of the entire membership of the appointing authority of such municipality, or by petition filed with the clerk of such municipality for submission to the appointing authority and signed by not less than ten per cent of the electors of such municipality, as determined by its last-completed registry list; provided, in the case of a consolidated town and city having a town clerk and a city clerk, such petition shall be filed with the city clerk.

(c) No signature on any petition filed pursuant to subsection (b) of this section shall be valid unless it has been obtained within ninety days of the filing of the page of the petition on which it appears. Any elector signing such a petition may cause his signature to be removed at any time prior to the filing of such petition with the clerk. The clerk with whom the petition is filed shall proceed forthwith to determine its sufficiency by comparing the signatures thereon with those contained in said registry list and shall certify its sufficiency or insufficiency to the appointing authority.

(d) After a resolution has been so adopted by the appointing authority or a petition has been so certified as sufficient, as the case may be, the appointing authority shall not adopt any resolution initiating such action and the clerk shall not accept any petition for the initiation of such action until such time as the commission appointed pursuant to such original resolution or petition has been terminated.

Sec. 7-189. Form of petition. (a) The form of the petition for adopting or amending a charter or amending a home rule ordinance shall be as follows: WARNING: ALL SIGNATURES SHALL BE IN INK OR INDELIBLE PENCIL. We, the undersigned electors of the town, city or borough of (here insert name of town, city or borough), hereby present this petition under the provisions of section 7-188 requesting the appointment of a commission for (insert one of the following: "The adoption of a charter, the amendment of its charter, or the amendment of its home rule ordinance", using such words as are applicable) and we certify that we are electors of the town, city or borough of .... residing at the addresses set opposite our names and that we have signed this petition on the dates opposite our names and not more than once. (Here follow the signatures, dates and addresses.)

(b) Each page of such petition shall contain a statement, signed under penalties of false statement as defined in section 53a-157b, by the person who circulates the same, setting forth such circulator's name and address, and which shall be in the form as follows: "Each person whose name appears on this page signed the same in person in my presence and such person is known to me or has satisfactorily identified himself to me." Any page of a petition which does not contain such a statement by the circulator shall be invalid.

(c) Such petition may also include, immediately after the statement provided in subsection (a) of this section, a list of general or specific recommendations for consideration by such commission.

Sec. 7-190. Commission: Appointment, membership, duties, report, termination. (a) Within thirty days after such action has been initiated by vote of the appointing authority or by certification of a petition, the appointing authority shall by resolution appoint a commission consisting of not fewer than five nor more than fifteen electors, not more than one-third of whom may hold any other public office in the municipality and not more than a bare majority of whom shall be members of any one political party, which commission shall proceed forthwith to draft a charter, or amendments to the existing charter, or amendments to the home rule ordinance, as the case may be.

(b) The appointing authority shall direct the commission to consider those recommendations included in the petition and may make other recommendations to the commission. The commission may also consider other items for inclusion in the proposed charter, other changes to the charter or home rule ordinance and such other items as it deems desirable or necessary. The commission shall in its reports comment on each recommendation which it has been directed to consider, if any, and on such other changes or items. The appointing authority shall specify by resolution when the commission shall submit its draft report, which shall be not later than sixteen months from the date of its appointment.

(c) The commission shall terminate upon acceptance or rejection of its final report by the appointing authority.

Sec. 7-191. Charters, charter amendments and home rule ordinance amendments: Hearings; draft and final report; public notice; referendum; effective date; filing of copies with Secretary of the State; file maintained by State Library. (a) The commission shall hold

at least two public hearings on the proposed charter, charter amendments or home rule ordinance amendments; one prior to the beginning of any substantive work on such charter, charter amendments or home rule ordinance amendments, and one after the draft report to the appointing authority has been completed, but not submitted, after which hearings the commission may amend such report. The commission may hold such other public hearings as it deems necessary.

(b) The commission shall submit its draft report, including the proposed charter, charter amendments or home rule ordinance amendments, to the clerk of the municipality, who shall transmit such report to the appointing authority. The appointing authority shall hold at least one public hearing on the draft report and shall hold its last hearing not later than forty-five days after the submission of the draft report to such clerk. Not later than fifteen days after its last hearing, the appointing authority shall make recommendations to the commission for such changes in the draft report as it deems desirable.

(c) If the appointing authority makes no recommendations for changes in the draft report to the commission within such fifteen days, the report of the commission shall be final and the appointing authority shall act on such report. If the appointing authority makes recommendations for changes in the draft report to the commission, the commission shall confer with the appointing authority concerning any such recommendations and may amend any provisions of the proposed charter, charter amendments or home rule ordinance amendments, in accordance with such recommendations, or the commission may reject such recommendations. In either case the commission shall make its final report to the appointing authority not later than thirty days after receiving such recommendations.

(d) Not later than fifteen days after receiving the final report, the appointing authority, by a majority vote of its entire membership, shall either approve the proposed charter, charter amendments or home rule ordinance amendments or reject the same or separate provisions thereof. Not later than forty-five days after a vote of the appointing authority to reject such matter, a petition for a referendum thereon, signed by not less than ten per cent of the electors of such municipality, as determined by the last-completed registry list thereof, and filed and certified in accordance with the provisions of section 7-188, may be presented to the appointing authority. Not later than thirty days after approval by the appointing authority or the certification of such a petition (1) the proposed charter shall be published in full at least once in a newspaper having a general circulation in the municipality, or (2) the portion of the charter or home rule ordinance being amended shall be published at least once in a newspaper having a general circulation in the municipality with a notice that a complete copy of the charter or home rule ordinance and amendment is available in the town clerk’s office and that a copy shall be mailed to any person who requests a copy. The town clerk shall mail or otherwise provide such copy to any person who requests a copy.

(e) The appointing authority shall, by a majority vote of its entire membership, determine whether the proposed charter, charter amendments or home rule ordinance amendments shall be submitted to the electors for approval or rejection at a regular election or at a special election warned and held for that purpose, which shall be held not later than fifteen months after either the approval by the appointing authority or the certification of a petition for a referendum.

(f) The proposed charter, charter amendments or home rule ordinance amendments shall be prepared for the ballot by the appointing authority and may be submitted in the form of one or several questions; and, if approved by a majority of the electors of the municipality voting thereon at a regular election or if approved by a majority which number equals at least fifteen per cent of the electors of the municipality as determined by the last-completed active registry list of such municipality at a special election, such proposed charter, charter amendments or home rule ordinance amendments shall become effective thirty days after such approval unless an effective date or dates are specified therein, in which event the date or dates specified shall prevail.

(g) Not later than thirty days after the approval by the electors of any proposed charter, charter amendments or home rule ordinance amendments, the town or city clerk shall file, with the Secretary of the State, (1) three certified copies thereof, with the effective date or dates indicated thereon, and (2) in the case of the approval of charter or home rule ordinance amendments, three certified copies of the complete charter or ordinance incorporating such amendments. The Secretary of the State shall distribute two copies, whether tangible or intangible in form, to the State Library, where a file of such charters, charter amendments and home rule ordinance amendments shall be kept for public inspection.

Sec. 7-191a. Adoption of home rule ordinance. Any home rule ordinance in effect on October 1, 1982, shall be part of the organic law of the municipality and the special act superseded thereby and any other special act relating to the government of such municipality inconsistent therewith are repealed.

Sec. 7-192. Existing provisions not affected. Amendments to charters. Amendment or revision of home rule ordinance. Supersedence of certain special acts by municipal ordinance. Termination of certain parking authorities and boards of health. (a) Every charter, special act and home rule ordinance in effect on October 1, 1982, shall continue in effect until repealed or superseded by the adoption of a charter, charter amendments or home rule ordinance amendments in accordance with this chapter, the provisions in any charter in existence on said date governing revision or amendment to the contrary notwithstanding. Nothing in this section shall prohibit the adoption of a revised home rule ordinance or home rule ordinance amendments by any method established in such home rule ordinance if the provisions concerning such method were in effect on July 15, 1959. Any municipality administering its local affairs under the provisions of the general statutes or special acts adopted prior to said date may continue to so administer its local affairs until the electors of such municipality avail themselves of the provisions of this chapter. Any municipality having as its organic law a home rule ordinance or a revised or amended home rule ordinance shall after any revision or amendment of such ordinance publish, in a single document, any such home rule ordinance and shall make such ordinance available at a nominal cost to any member of the public.

(b) Notwithstanding the provisions of subsection (a) of this section, the provisions of any special act relative to the number of holders of an office, or members of a board, commission, department or agency of a municipality (1) which does not administer its affairs under a charter, and (2) for which the legislative body, as defined in section 1-1, is a town meeting may be superseded by adoption of a municipal ordinance that is not otherwise inconsistent with the Constitution of the state or the general statutes.

(c) Notwithstanding the provisions of subsection (a) of this section, any consolidated town and city which (1) was consolidated in 1902, (2) has a mayor and board of aldermen form of government, and (3) has a population of more than one hundred thousand may terminate a parking authority established by special act in such consolidated town and city upon majority vote of the board of aldermen. The clerk of any such consolidated town and city shall notify the Secretary of the State of such termination not more than ten days after such vote.

(d) Notwithstanding the provisions of subsection (a) of this section, any municipality which (1) was incorporated in 1784, (2) administers its affairs under a charter and for which the legislative body is a town meeting, and (3) has a population of less than twelve thousand may terminate a board of health established in the municipality by special act by adoption of an ordinance that is not otherwise inconsistent with the Constitution of the state or the general statutes.

Sec. 7-192a. New tax not authorized by general statutes prohibited. Provisions affecting elections and electors not to be adopted. No provision of this chapter shall be deemed to empower any municipality to levy or collect any tax not authorized by the general statutes or to adopt a charter, charter amendments or home rule ordinance amendments which shall affect matters concerning qualification and admission of electors; duties and responsibilities of registrars of voters; duties and responsibilities of town clerks with respect to electors, voting and elections; forfeiture of electoral rights and restoration of the same; absentee voting; conduct of and procedures at elections; hours of voting; canvass of electors; preliminary, final and supplementary registry lists; warning of elections; election officials and their duties and responsibilities; election canvass and returns; election contests; corrupt practices; prohibited acts with respect to elections; nomination of candidates; adoption and amendment of party rules; primaries; and political parties and enrollment therein.

Sec. 7-193. Required provisions. Organization of government. (a) Any charter adopted or amended under the provisions of this chapter shall conform to the following requirements:

(1) The municipality shall have a legislative body, which may be: (A) A town meeting; (B) a representative town meeting; (C) a board of selectmen, council, board of directors, board of aldermen or board of burgesses; or (D) a combination of a town meeting or representative town meeting and one of the bodies listed in subparagraph (C). In any combination, the body having the greater number of members shall have the power to adopt the annual budget and shall have such other powers as the charter prescribes, and the body having the lesser number of members shall have the power to adopt, amend and repeal ordinances, subject to any limitations imposed by the general statutes or by the charter. The number of members in any elective legislative body, the terms of office of such members and the method by which they are elected shall be prescribed by the charter.

(2) The municipality shall have a chief executive officer, who may be one of the following: (A) The first selectman; (B) a chief administrative officer appointed by the board of selectmen; (C) a mayor elected by the electors of the municipality; (D) a warden elected by the electors of the borough; (E) a town, city or borough manager appointed by the board of selectmen, the council, the board of directors, the board of aldermen or the board of burgesses; (F) a chief

administrative officer appointed by the mayor. Any municipality having a manager as its chief executive officer may also have a mayor who shall be the presiding officer of its legislative body, shall be the ceremonial head of such municipality and shall have such other powers and duties as the charter prescribes. The powers, duties and term of office of the chief executive officer shall be those prescribed by the general statutes and he shall have such other powers and duties as the charter prescribes.

(b) Every municipality shall have all municipal officers, departments, boards, commissions and agencies which are required by the general statutes or by the charter. Each municipality may have any municipal officers, departments, boards, commissions and agencies which are specifically allowed by the general statutes or which are necessary to carry out any municipal powers, duties or responsibilities under the general statutes. All such officers, departments, boards, commissions and agencies shall be elected, appointed and organized in the manner provided by the general statutes, except as otherwise provided by the charter or by ordinances or resolutions adopted pursuant to such charter. Any municipality may, by charter or by ordinances or resolutions adopted pursuant to such charter, alter the method of election, appointment or organization of any or all of such officers, departments, boards, commissions or agencies, including combining or separating the duties of each, unless specifically prohibited from making such alteration by the Constitution or the general statutes.

Sec. 7-194. Powers. Subject to the provisions of section 7-192, all towns, cities or boroughs which have a charter or which adopt or amend a charter under the provisions of this chapter shall have the following specific powers in addition to all powers granted to towns, cities and boroughs under the Constitution and general statutes: To manage, regulate and control the finances and property, real and personal, of the town, city or borough and to regulate and provide for the sale, conveyance, transfer and release of town, city or borough property and to provide for the execution of contracts and evidences of indebtedness issued by the town, city or borough.

Sec. 7-195. Consolidation of governments. (a) As used in this section and sections 7-196 to 7-201, inclusive, "unit of local government" means a town or political subdivision thereof and "political subdivision" means a city, borough or district within a town.

(b) The consolidation of the government of any town with the government or governments of one or more political subdivisions therein shall be effected in the manner hereinafter prescribed. A proposal to consolidate setting forth the units of local government to be consolidated may be adopted by a majority vote of the entire membership of the legislative body of any unit of local government or, when the legislative body is the town meeting, by a majority vote of those present and voting. Upon adoption of such proposal, a copy thereof shall be transmitted to the legislative body of each other unit of local government included in the proposed consolidation, which legislative body shall, within thirty days of the adoption of the proposal, accept or reject the proposal. Acceptance shall be by resolution adopted by at least a majority vote of the entire membership of the legislative body of each such other unit or, when the legislative body is the town meeting, by a majority vote of those present and voting, a copy of which resolution shall forthwith be filed with the town clerk.

(c) In addition to the method of initiating a consolidation set forth above, such action may also be initiated by petition. Such petition shall set forth the units of local government to be consolidated and shall be signed by not less than ten per cent of the electors of each political subdivision included in the proposed consolidation and by not less than ten per cent of the electors of the town, if any, residing outside the boundaries of any such political subdivision; provided, if a lesser number of signatures on such petition is required by any existing special act, such number shall be sufficient for the purposes of this section. Prior to the obtaining of any signatures on such petition, a copy thereof shall be filed with the town clerk and a period of ninety days from the date of such filing shall be allowed for the obtaining of the required signatures. Within not more than ninety days from the filing of the copy of the petition with the town clerk, the signed petition shall be filed with the town clerk, who shall proceed forthwith to determine its sufficiency by comparing the names thereon with those contained in the registry list of the town and shall certify its sufficiency or insufficiency to the presiding officer of the legislative body of the town; provided a separate petition may be signed by the electors of each political subdivision included within the proposed consolidation and by the electors residing outside the boundaries of any such political subdivision, in which case the clerk of each such political subdivision shall determine the sufficiency of the petition so far as such political subdivision is concerned and shall certify such sufficiency or insufficiency to the clerk of the town, who shall transmit the certification to the presiding officer of the legislative body of the town.

(**Sec. 7-196. Form of petition.** The form of the petition for proposing a consolidation shall be as follows: WARNING: ALL SIGNATURES SHALL BE IN INK OR INDELIBLE PENCIL. We, the electors of the town, city or borough or unit of local government of (Here insert the name of the town, city, borough or unit of local government), hereby present this petition under the provisions of section 7-195 proposing a consolidation with the following-named town, city, borough or unit of local government ...., and we certify that we are electors of the town, city, borough or unit of local government of .... residing at the addresses set opposite our names and that we have not signed this petition more than once. (Here follow the signatures and addresses.)

Sec. 7-197. Consolidation commission. If, within thirty days of the adoption of the proposal to consolidate by the initiating legislative body, the legislative body of each other unit of local government included in the proposed consolidation has accepted the proposal, or if a sufficient petition has been certified to the presiding officer of the legislative body of the town, such presiding officer shall call a joint meeting of the legislative bodies of all of the units of local government included in the proposal, designate the time and place, and preside at the joint meeting. Such meeting shall by joint resolution appoint a consolidation commission of not fewer than five nor more than fifteen members. Each political subdivision included in the proposed consolidation and the area of the town, if any, outside the boundaries of any such political subdivision shall be represented on the consolidation commission, as nearly as possible, in proportion to the number of electors residing in each such political subdivision and the number of electors residing outside the boundaries of any such political subdivision; provided there shall be at least one commission member from each political subdivision in the proposed consolidation and one member from the area of the town, if any, outside the boundaries of any such political subdivision.

Sec. 7-198. Duties of commission. Such consolidation commission shall prepare a consolidation ordinance in which provision shall be made for the allocation of local governmental functions and services to existing offices, departments, boards, commissions or other agencies of the town, city, borough or other unit of local government; the abolition of unnecessary offices, departments, boards, commissions or other agencies; the definition of areas in which services are to be rendered; the establishment of necessary taxing districts to pay the cost of such services; the distribution of assets and liabilities, and such other matters as are required to effectuate such consolidation, including the necessary revision of the charter of any of the units of local government under consolidation so as to eliminate unnecessary offices, departments, boards, commissions or other agencies or to expand existing offices, departments, boards, commissions or other agencies and so to render such charter effective as the charter of the consolidated municipality; provided the terms of the consolidation ordinance shall not, in terms or effect, impair the contractual obligations of the town, city, borough or other unit of local government.

Sec. 7-199. Referendum. Not less than ninety days nor more than eighteen months after the appointment of such consolidation commission, such consolidation ordinance shall be submitted to the town clerk. Such ordinance shall be submitted to the electors of the town at the next general election following submission to the town clerk. A special election may be held before the next general election providing a petition for a special election is filed with the town clerk of such municipality for submission to the legislative body and signed by not less than ten per cent of the electors of such town. The sufficiency of such petition shall be determined in the manner specified in section 7-188. Such consolidation ordinance shall become effective if approved by a majority of the electors of the town voting thereon; provided such majority shall be no less than fifteen per cent of the electors as determined by the last-completed registry list of such town.

Sec. 7-200. Consolidation of school districts. Charter revisions in consolidation process. Nothing in sections 7-195 to 7-201, inclusive, shall be construed to prevent the consolidation of school districts as heretofore provided by law. Nothing herein contained shall be construed to prevent a consolidation commission from making revisions in the charter of any of the units of local government in the process of consolidation so as more conveniently and appropriately to effectuate the process of consolidation of that unit of government with the other unit or units of government concerned; nor shall the provisions of sections 7-187 to 7-191, inclusive, apply to any such consolidation commission.

Sec. 7-201. Receipt of funds. Appropriations. Any charter commission or consolidation commission appointed under the provisions of this chapter is authorized to receive for its own use and purposes any funds or money from any source, including gifts and contributions, made by any individual, corporation or association. Any unit of local government is authorized to appropriate funds for expenses incurred by any charter commission, consolidation commission or combined charter and consolidation commission in the performance of its purposes. Within the amounts so received such commissions may engage employees and contract for the services of consultants.

CHAPTER 102*

MUNICIPAL WATERWORKS SYSTEMS

Sec. 7-239. Rates for use. (a) The legislative body shall establish just and equitable rates or charges for the use of the waterworks system authorized herein, to be paid by the owner of each lot or building which is connected with and uses such system, and may change such rates or charges from time to time. Such rates or charges shall be sufficient in each year for the payment of the expense of operation, repair, replacements and maintenance of such system and for the payment of the sums herein required to be paid into the sinking fund. No such rate or charge shall be established until after a public hearing at which all the users of the waterworks system and the owners of property served or to be served and others interested shall have an opportunity to be heard concerning such proposed rate or charge. Notice of such hearing shall be given, at least ten days before the date set therefor, in a newspaper having a circulation in such municipality. Such notice shall set forth a schedule of rates or charges, and a copy of the schedule of rates or charges established shall be kept on file in the office of the legislative body and in the office of the clerk of the municipality, and shall be open to inspection by the public. The rates or charges so established for any class of users or property served shall be extended to cover any additional premises thereafter served which are within the same class, without the necessity of a hearing thereon. Any change in such rates or charges may be made in the same manner in which they were established, provided, if any change is made substantially pro rata as to all classes of service, no hearing shall be required. The provisions of this section shall not apply to the sale of bottled water.

(b) If any rates or charges established pursuant to this section are not paid within thirty days after the due date, demand for such rates or charges may be made on the owner of the premises served in the manner provided in subsection (a) of section 12-155, and thereafter an alias tax warrant may be issued in the manner provided in sections 12-135 and 12-162. The rates or charges established pursuant to this section, if not paid when due, shall constitute a lien upon the premises served and a charge against the owner thereof, which lien and charge shall bear interest at the same rate as would unpaid taxes. Such a lien not released of record prior to October 1, 1993, shall not continue for more than two years unless the superintendent of the waterworks system has filed a certificate of continuation of the lien in the manner provided under section 12-174 for the continuance of tax liens, and when so continued shall be valid for fifteen years. A lien described in this section shall take precedence over all other liens or encumbrances except taxes and may be foreclosed against the lot or building served in the same manner as a lien for taxes.

(c) Any municipality, by resolution of its legislative body, may assign, for consideration, any and all liens filed by the superintendent of the waterworks system or tax collector to secure unpaid water charges as provided under the provisions of this chapter. The consideration

received by the municipality shall be negotiated between the municipality and the assignee. The assignee or assignees of such liens shall have and possess the same powers and rights at law or in equity as such municipality and municipality's tax collector would have had if the lien had not been assigned with regard to the precedence and priority of such lien, the accrual of interest and the fees and expenses of collection. The assignee shall have the same rights to enforce such 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.

(d) The amount of any such rate or charge which remains due and unpaid for thirty days may, with reasonable attorneys' fees, be recovered by the legislative body in a civil action in the name of the municipality against such owners. The municipality shall be subject to the same rates or charges under the same conditions as other users of such waterworks system.

CHAPTER 103*

MUNICIPAL SEWERAGE SYSTEMS

Sec. 7-249. Assessment of benefits. At any time after a municipality, by its water pollution control authority, has acquired or constructed, a sewerage system or portion thereof, the water pollution control authority may levy benefit assessments upon the lands and buildings in the municipality which, in its judgment, are especially benefited thereby, whether they abut on such sewerage system or not, and upon the owners of such land and buildings, according to such rule as the water pollution control authority adopts, subject to the right of appeal as hereinafter provided. Benefits to buildings or structures constructed or expanded after the initial assessment may be assessed as if the new or expanded buildings or structures had existed at the time of the initial assessment. Such benefits and benefits to anticipated development of land zoned for other than business, commercial or industrial purposes or land classified as farm land, forest land or open space land on the last completed grand list of the municipality in which such land is located, pursuant to the provisions of sections 12-107a to 12-107e, inclusive, shall not be assessed until such construction or expansion or development is approved or occurs. In case of a property so zoned or classified which exceeds by more than one hundred per cent the size of the smallest lot permitted in the lowest density residential zone allowed under zoning regulations or, in the case of a town having no zoning regulations, a lot size of one acre in area and one hundred fifty feet in frontage, assessment of such excess land shall be deferred until such time as such excess land shall be built upon or a building permit issued therefor or until approval of a subdivision plan of such excess property by the planning commission having jurisdiction, whichever event occurs first at which time assessment may be made as provided herein. No lien

securing payment shall be filed until the property is assessed. The sum of initial and subsequent assessments shall not exceed the special benefit accruing to the property. Such assessment may include a proportionate share of the cost of any part of the sewerage system, including the cost of preliminary studies and surveys, detailed working plans and specifications, acquiring necessary land or property or any interest therein, damage awards, construction costs, interest charges during construction, legal and other fees, or any other expense incidental to the completion of the work. The water pollution control authority may divide the total territory to be benefited by a sewerage system into districts and may levy assessments against the property benefited in each district separately. In assessing benefits against property in any district the water pollution control authority may add to the cost of the part of the sewerage system located in the district a proportionate share of the cost of any part of the sewerage system located outside the district but deemed by the water pollution control authority to be necessary or desirable for the operation of the part of the system within the district. In assessing benefits and apportioning the amount to be raised thereby among the properties benefited, the water pollution control authority may give consideration to the area, frontage, grand list valuation and to present or permitted use or classification of benefited properties and to any other relevant factors. The water pollution control authority may make reasonable allowances in the case of properties having a frontage on more than one street and whenever for any reason the particular situation of any property requires an allowance. Revenue from the assessment of benefits shall be used solely for the acquisition or construction of the sewerage system providing such benefits or for the payment of principal of and interest on bonds or notes issued to finance such acquisition or construction. No assessment shall be made against any property in excess of the special benefit to accrue to such property. The water pollution control authority shall place a caveat on the land records in each instance where assessment of benefits to anticipated development of land zoned for other than business, commercial or industrial purposes or land classified as farm land, forest land or open space land has been deferred.

Sec. 7-249a. Assessment of benefits upon industrial users of federally financed sewage systems. Notwithstanding the provisions of section 7-249, any municipal water pollution control authority which constructs any sewerage system or portion thereof, with federal financial assistance under the provisions of the federal Water Pollution Control Act Amendments of 1972, P.L. 92-500, as from time to time amended, may, in lieu of or in addition to, levying benefit assessments in accordance with the provisions of said section 7-249, assess industrial users of the portion of the sewerage system constructed with federal financial assistance for the cost of construction of such portion to the extent such cost is attributable to the treatment of such industrial users' wastes. In determining such assessments, the municipal water pollution control authority may establish such classifications as may be approved by the administrator of the United States Environmental Protection Agency and the Commissioner of Energy and Environmental Protection.

Sec. 7-253. Installment payment of assessment. In the case of an acquisition, construction or expansion of a sewerage system financed from the general reserves of the municipality or by bonds or notes issued by the municipality, the water pollution control authority may provide for the payment of any assessment in substantially equal annual installments, not exceeding thirty, and may provide for interest charges applicable to such deferred payments. When the acquisition, construction or expansion of the sewerage system is financed by the issuance of bonds or notes by the municipality, the last installment of any assessment shall be due not later than one year prior to the date of the last maturity of such bonds or notes or portion thereof in respect to which the assessment was levied, except that if such bonds or notes are a general obligation of the municipality, the municipality may levy an assessment the last installment of which may be due up to ten years after the date of the last maturity of such bonds or notes provided the total amount of such assessment does not exceed the amount of the principal of such bonds or notes which have been paid prior to the levying of such assessment. Interest charges may not exceed (1) the maximum rate of interest the municipality is obligated to pay on such bonds or notes, or (2) a reasonable rate of interest when the acquisition, construction or expansion of the sewerage system is financed from the general reserves of the municipality. Any person may pay any installment for which he is liable at any time prior to the due date thereof and no interest on any such installment shall be charged beyond the date of such payment. The water pollution control authority shall cause the town clerk of the town in which the property so assessed, in such equal installments, is located, to record on the land records a certificate, signed by the tax collector or treasurer of the municipality, of such facts in form substantially as follows:

CERTIFICATE OF NOTICE OF INSTALLMENT
PAYMENT OF ASSESSMENT OF BENEFITS

The undersigned Tax Collector (or Treasurer) of the Town of .... (district of ....) in the County of ...., State of Connecticut, hereby certifies from the date hereof an installment payment plan is in effect, for payment of an assessment of benefits for the installation of a sewerage system, in favor of the Town of .... (district of ....) upon real property situated in .... (town or municipality), Connecticut, which real property is more fully described in the .... (town) Land Records in:

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The notice of such assessment of sewerage benefits herein certified is to .... (owner of property), the principal of which is $.... due to said Town of ...., (district of ....), together with legal interest, fees and charges thereon, assessed on .... (date) in the name of .... (owner of property) and the same became due on .... (date) and may be paid in annual installment payments of $.... each plus or including interest and continuing to ....

(indicate which) (date of last installment)

This certificate is filed pursuant to section 7-253 of the general statutes as amended, (or .... (indicate special act or charter)).

The property assessed is:

Lot …. Street ….

Item No. ….

…. Tax Collector (or Treasurer)

Received …. 20.. At …. M.

Recorded in …. Land Records.

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…. Town Clerk

Such certificate shall operate as notice of the existence of a plan for payment of such assessment by installments and the tax collector shall prepare a release of certificate and record the same on the land records within seven calendar days after the last installment due has been satisfied, or the total assessment together with all interest, fees and charges has been paid in full.

Sec. 7-253a. Adjustments in sewer assessment payments for elderly or disabled property owners. Any municipality may, by ordinance, permit any property owner who is eligible for tax relief for (1) elderly taxpayers under the provisions of section 12-129b, section 12-170aa, or a plan of tax relief for elderly taxpayers provided by such municipality in accordance with subdivision (1) of subsection (a) of section 12-129n or (2) any property owner under age sixty-five who is eligible under the provisions of a plan for tax relief provided by such municipality in accordance with subdivision (2) of subsection (a) of section 12-129n to apply to the water pollution control authority in such municipality for approval of a plan of payment of such property owner's sewer assessment in a manner other than as provided under section 7-253. Such ordinance may allow optional methods of payment of any sewer assessment by an eligible property owner, subject to approval of the authority, including an option to pay only the annual interest charge, as provided in said section 7-253, on any deferred payments or outstanding balance of principal, provided in any such optional method of payment, the outstanding balance of principal deferred under such optional method of payment shall become due upon any transfer of title to the property subject to such assessment or upon the death of such property owner. Any such optional method of payment shall be subject to annual review by the authority.

Sec. 7-254. Delinquent assessments. Liens. Assignment of liens. (a) Any assessment of benefits or any installment thereof, not paid within thirty days after the due date, shall be delinquent and shall be subject to interest from such due date at the interest rate and in the manner provided by the general statutes for delinquent property taxes. Each addition of interest shall be collectible as a part of such assessment.

(b) Whenever any installment of an assessment becomes delinquent, the interest on such delinquent installment shall be as provided in subsection (a) of this section or five dollars, whichever is greater. Any unpaid assessment and any interest due thereon shall constitute a lien upon the real estate against which the assessment was levied from the date of such levy. Each such lien may be continued, recorded and released in the manner provided by the general statutes

for continuing, recording and releasing property tax liens. Each such lien shall take precedence over all other liens and encumbrances except taxes and may be enforced in the same manner as property tax liens. The tax collector of the municipality may collect such assessments in accordance with any mandatory provision of the general statutes for the collection of property taxes and the municipality may recover any such assessment in a civil action against any person liable therefor.

(c) Any municipality, by resolution of its legislative body, may assign, for consideration, any and all liens filed by the tax collector to secure unpaid sewer assessments as provided under the provisions of this chapter. The consideration received by the municipality shall be negotiated between the municipality and the assignee. The assignee or assignees of such liens shall have and possess the same powers and rights at law or in equity as such municipality and municipality's tax collector would have had if the lien had not been assigned with regard to the precedence and priority of such lien, the accrual of interest and the fees and expenses of collection. The assignee shall have the same rights to enforce such 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.

Sec. 7-254a. Waiver of interest. Section 7-254a is repealed, effective October 1, 2002.

Sec. 7-258. Delinquent charge for connection or use. Lien. Assignment of liens. (a) Any charge for connection with or for the use of a sewerage system, not paid within thirty days of the due date, shall thereupon be delinquent and shall bear interest from the due date at the rate and in the manner provided by the general statutes for delinquent property taxes. Each addition of interest shall be collectible as a part of such connection or use charge. Any such unpaid connection or use charge shall constitute a lien upon the real estate against which such charge was levied from the date it became delinquent. Each such lien may be continued, recorded and released in the manner provided by the general statutes for continuing, recording and releasing property tax liens. Each such lien shall take precedence over all other liens and encumbrances except taxes and may be foreclosed in the same manner as a lien for property taxes. The municipality may by ordinance designate the tax collector or any other person as collector of sewerage system connection and use charges and such collector of sewerage system connection and use charges may collect such charges in accordance with the provisions of the general statutes for the collection of property taxes. The municipality may recover any such charges in a civil action against any person liable therefor. For the purpose of establishing or revising such connection or use charges and for the purpose of collecting such charges any municipality may enter into agreements with any water company or municipal water department furnishing water in such municipality for the purchase from such water company or municipal water department of information or services and such agreement may designate such water company or municipal water department as a billing or collecting agent of the collector of sewerage system connection and use charges in the municipality. Any water company or municipal water department may

enter into and fulfill any such agreements and may utilize for the collection of such charges any of the methods utilized by it for the collection of its water charges.

(b) Any municipality, by resolution of its legislative body, may assign, for consideration, any and all liens filed by the tax collector or collector of sewerage system connection and use charges to secure unpaid sewerage connection and use charges as provided under the provisions of this chapter. The consideration received by the municipality shall be negotiated between the municipality and the assignee. The assignee or assignees of such liens shall have and possess the same powers and rights at law or in equity as such municipality and municipality's tax collector would have had if the lien had not been assigned with regard to the precedence and priority of such lien, the accrual of interest and the fees and expenses of collection. The assignee shall have the same rights to enforce such 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.

CHAPTER 105*

FIRE, SEWER AND OTHER DISTRICTS

Sec. 7-324. Definition. Continuation of former districts. For the purposes of sections 7-324 to 7-329, inclusive, "district" means any fire district, sewer district, fire and sewer district, lighting district, village, beach or improvement association and any other district or association, except a school district, wholly within a town and having the power to make appropriations or to levy taxes. All districts established prior to May 29, 1957, under the provisions of the general statutes or by special act shall be continued; provided any such district may be dissolved or consolidated with the government of any town, city or borough of which it is a part in accordance with the provisions of the general statutes or may, by a two-thirds vote of those voters present at a district meeting, elect to be governed by the provisions of sections 7-324 to 7-329, inclusive, in lieu of the provisions of any general or special act under which such district was established or operated. Notwithstanding any of the provisions of sections 7-324 to 7-329, inclusive, a district established prior to May 29, 1957, and electing to be governed by said sections shall not be required to adopt the form of organization provided for in said sections but may continue its existing form of organization and nevertheless have and exercise the powers and duties granted to districts in said sections and in such event the officers of such district shall have and may exercise the powers and duties granted to district officers in said sections.

Sec. 7-328. Taxation. Bonds. (a) The territorial limits of the district shall constitute a separate taxing district, and the assessor or assessors of the town shall separate the property within the district from the other property in the town and shall annually furnish the clerk of the district with a copy of the grand list of all property in the district after it has been completed by the board of assessment appeals of the town. If the legislative body of the town elects, pursuant to section 12-62c, to defer all or any part of the amount of the increase in the assessed value of real property in the year a revaluation becomes effective and in any succeeding year in which such deferment is allowed, the grand list furnished to the clerk of the district for each such year shall reflect assessments based upon such deferment. When the district meeting has fixed the tax rate, the clerk shall prepare a rate bill, apportioning to each owner of property his proportionate share of the taxes, which rate bill, when prepared, shall be delivered to the treasurer; and the district and the treasurer thereof shall have the same powers as towns and collectors of taxes to collect and enforce payment of such taxes, and such taxes when laid shall be a lien upon the property in the same manner as town taxes, and such liens may be continued by certificates recorded in the land record office of the town, and foreclosed in the same manner as liens for town taxes. The assessor or board of assessment appeals shall promptly forward to the clerk of the district any certificate of correction or notice of any other lawful change to the grand list of the district. The district clerk shall, within ten days of receipt of any such certificate or notice, forward a copy thereof to the treasurer, and the assessment of the property for which such certificate or notice was issued and the rate bill related thereto shall be corrected accordingly. If the district constructs any drain, sewer, sidewalk, curb or gutter, such proportion of the cost thereof as such district determines may be assessed by the board of directors, in the manner prescribed by such district, upon the property specially benefited by such drain, sewer, sidewalk, curb or gutter, and the balance of such costs shall be paid from the general funds of the district. In the construction of any flood or erosion control system, the cost to such district may be assessed and shall be payable in accordance with sections 25-87 to 25-93, inclusive. The cost for the maintenance of water quality in a lake shall be assessed on the land in a district and payment shall be apportioned equally among the owners of parcels of property. Subject to the provisions of the general statutes, the district may issue bonds and the board of directors may pledge the credit of the district for any money borrowed for the construction of any public works or the acquisition of recreational facilities authorized by sections 7-324 to 7-329, inclusive, and such board shall keep a record of all notes, bonds and certificates of indebtedness issued, disposed of or pledged by the district. All moneys received by the directors on behalf of the district shall be paid to the treasurer. No contract or obligation which involves an expenditure in the amount of (1) ten thousand dollars or more in districts where the grand list is less than or equal to twenty million dollars, or (2) twenty thousand dollars or more in districts where the grand list is greater than twenty million dollars, in any one year shall be made by the board of directors, unless the same is specially authorized by a vote of the district, nor shall the directors borrow money without like authority. The clerk of the district shall give written notice to the treasurer of the town in which the district is located of any final decision of the board of directors to borrow money, not later than thirty days after the date of such decision. The district may adopt ordinances, with penalties to secure their enforcement, for the purpose of regulating the carrying out of the provisions of sections 7-324 to 7-329, inclusive, and defining the duties and compensation of its officers and the manner in which their duties shall be carried out.

(b) Upon the request of the clerk of any district, the registrar of voters and the assessor of the town in which the district is located shall provide a list of voters of the district.

Sec. 7-328b. District may exempt motor vehicles from property tax. Any district established in accordance with the provisions of this chapter may by vote of its legislative body provide that motor vehicles shall be exempt from any tax levied by such district on the assessed value of personal property.

Sec. 7-329b. Definitions. As used in sections 7-329a to 7-329u, inclusive:

(1) "District" means a port district established pursuant to section 7-329a, or if any such district is terminated, the entity accorded the powers and duties of sections 7-329a to 7-329u, inclusive;

(2) "Project" means the acquisition, purchase, construction, reconstruction, improvement or extension of a port facility;

(3) "Port authority" means the Bridgeport Port Authority, the New London Port Authority and the New Haven Port Authority created pursuant to sections 7-329a to 7-329u, inclusive, or if any such port authority is terminated, then the successor entity of such port authority accorded the powers and duties of said sections 7-329a to 7-329u, inclusive; and

(4) "Port facilities" means (A) wharves, docks, piers, vessels, air or bus terminals, railroad tracks or terminals, cold storage and refrigerating plants, warehouses, elevators, freight-handling machinery and such equipment as is used in the handling of freight, passengers and vessels, vehicles, and the establishment and operation of a port and any other works, vessels, vehicles, rolling stock, properties, buildings, structures or other facilities necessary or desirable for commerce and industry or waterfront development within a district or in connection with the development and operation of port facilities, or (B) manufacturing and industrial facilities, recreational and entertainment facilities, residential facilities or other commercial facilities necessary for commerce and industry or waterfront development within a district, and (C) located within or benefiting the district.

Sec. 7-329*l*. Tax exemption. The exercise of the powers granted by sections 7-329a to 7-329u, inclusive, shall be in all respects for the benefit of the inhabitants of the state, for the increase of their commerce and for the promotion of their safety, health, welfare, convenience and prosperity, and as the operation and maintenance of any project which the port authority is authorized to undertake constitute the performance of an essential governmental function, no port authority shall be required to pay any taxes or assessments upon any project acquired and constructed by it under the provisions of said sections; and the bonds, notes, certificates or other

evidences of debt issued under the provisions of said sections, their transfer and the income therefrom, including any profit made on the sale thereof, shall at all times be free and exempt from taxation by the state and by any political subdivision thereof.

Sec. 7-329u. Payment by port authority of sums in lieu of taxes. Every port authority and every municipality in which any property of the port authority is located may enter into agreements with respect to the payment by the port authority to such municipality of annual sums of money in lieu of taxes on such property in such amounts as may be agreed upon between the port authority and the municipality, and each such port authority may make, and each such municipality is empowered to accept, such payments and to apply them in the manner in which taxes may be applied in such municipality; provided no such annual payment with respect to any parcel of such property shall exceed the amount of taxes paid thereon for the taxable year immediately prior to the time of its acquisition by the port authority.

CHAPTER 110

MUNICIPAL UNIFORM FISCAL YEARS

Sec. 7-383. Due date of tax levy. The first installment of the general property tax levy of each complying municipality for its fiscal year beginning the first day of July, or the whole of such levy if such levy is not payable in more than one installment, shall become due on the first day of such fiscal year, provided whenever (1) the preparation and mailing of rate bills for such tax levy is delayed until after the date such tax is due or (2) such tax levy is not applicable to certain property until after the date such tax is due, such tax shall be due and payable, with respect to all property or property which becomes subject to tax after the date such tax is due, whichever is applicable, not later than thirty days following the date on which rate bills for such tax are mailed or handed to persons liable therefor. Any municipality not yet complying may provide by majority vote of its legislative body that the first installment on such levy shall become due on the first day of January and the second installment on such levy shall become due on the first day of July, until such municipality complies.

Chapter 111

Municipal Auditing Act

Sec. 7-393. Working papers of accountant; preservation for inspection. Upon the completion of an audit, the independent auditor shall file certified copies of the audit report with (1) the appointing authority, (2) in the case of a town, city or borough, with the clerk of such town, city or borough, (3) in the case of a regional school district, with the clerks of the towns, cities or boroughs in which such regional school district is located and with the board of education, (4) in the case of an audited agency, with the clerks of the towns, cities or boroughs in which such audited agency is located, and (5) in each case, with the Secretary of the Office of

Policy and Management. Such copies shall be filed within six months from the end of the fiscal year of the municipality, regional school district or audited agency, but the secretary may grant an extension of not more than thirty days, provided the auditor making the audit and the chief executive officer of the municipality, regional school district or audited agency shall jointly submit a request in writing to the secretary stating the reasons for such extension at least thirty days prior to the end of such six-month period. If the reason for the extension relates to deficiencies in the accounting system of the municipality, regional school district or audited agency the request must be accompanied by a corrective action plan. The secretary may, after a hearing with the auditor and officials of the municipality, regional school district or audited agency, grant an additional extension if conditions warrant. Said auditor shall preserve all of his working papers employed in the preparation of any such audit until the expiration of three years from the date of filing a certified copy of the audit with the secretary and such working papers shall be available, upon written request and upon reasonable notice from the secretary, during such time for inspection by the secretary or his authorized representative, at the office or place of business of the auditor, during usual business hours. Any municipality, regional school district, audited agency or auditor who fails to have the audit report filed on its behalf within six months from the end of the fiscal year or within the time granted by the secretary shall be assessed a civil penalty of not less than one thousand dollars but not more than ten thousand dollars. The secretary may waive such penalty if, in his opinion, there appears to be reasonable cause for not having completed or provided the required audit report, provided an official of the municipality, regional school district or audited agency or the auditor submits a written request for such waiver.

Sec. 7-394. Publication of notice that audit available for inspection by public. When the audit provided for in section 7-392 has been made, the municipal clerk shall cause to be published a legal notice in a newspaper having a substantial circulation in such municipality that such audit is on file in his office, for public inspection, within one week after receiving such audit.

CHAPTER 114

CONNECTICUT CITY AND TOWN DEVELOPMENT ACT

Sec. 7-498. Development property may be tax-exempt. Any development property may be exempted from any property tax imposed by the municipality; provided any municipality may enter into an agreement, approved by resolution, providing for a payment or payments in lieu of taxes with respect to any such property, or providing that any such property is subject to all or any portion of local property taxes. In no case shall development property be exempt in whole or in part from such property tax for a period or periods, in the aggregate, in excess of twenty years. This section shall not affect, modify, alter or invalidate any agreement entered into by any municipality prior to August 8, 1975, relating to local property taxes to be paid on any municipally owned property.

CHAPTER 117*

MUNICIPAL DEFICIT FINANCING

Sec. 7-560. Definitions. Whenever used in subsection (a) of section 7-394b and sections 7-560 to 7-579, inclusive, the following definitions shall apply:

(1) "Attorney General" means the Attorney General of the state of Connecticut.

(2) "Certified municipality" means a tier I or tier II municipality.

(3) "Chief executive officer" means the officer described in section 7-193.

(4) "Debt service payment fund" means the fund into which the proceeds of the property tax intercept procedure are deposited and from which debt service on all outstanding general obligations of a municipality which have a term of more than one year and additionally all outstanding general obligations which the municipality determines are to be supported by the tax intercept procedure shall be paid as provided in subsection (a) of section 7-394b and sections 7-560 to 7-579, inclusive.

(5) "Debt service payment fund requirement" means an amount at least equal to the aggregate amount of principal, sinking fund installments, if any, and interest during the then current fiscal year as the same become due and payable on all outstanding general obligations of the municipality which have a term of more than one year and additionally all outstanding general obligations which the municipality determines are to be supported by the tax intercept procedure.

(6) "Deficit" means with respect to the general fund of any municipality, any cumulative excess of expenditures, encumbrances, or other uses of funds for any fiscal year and all prior fiscal years over revenues of the municipality for such period and the prior year's undesignated fund balance, as reflected in the most recent audited financial statements of such municipality. For purposes of determining such excess, revenues shall not include the proceeds of tax anticipation notes and expenditures shall not include any principal payment of tax anticipation notes.

(7) "Deficit obligation" means any general obligation with a term of more than one year or any bond or any note issued in anticipation thereof, issued by a municipality either for the purpose of or having the effect of reducing, eliminating or preventing a general fund, special revenue fund or enterprise fund deficiency, other than any obligation issued pursuant to chapter 110.

(8) "General fund deficiency" means a deficit or a projected fiscal year deficit, or both.

(9) “General obligation” means an obligation issued by a municipality and secured by the full faith and credit and taxing power of such municipality including any contingent obligation which is payable from the general fund and is subject to annual appropriation.

(10) “Maximum required capital reserve” means the maximum aggregate amount of principal, interest and other amounts due and owing during any succeeding fiscal year, excluding any sinking fund installments payable in a prior fiscal year on outstanding general obligations of a certified municipality supported by a special capital reserve fund issued pursuant to subsection (a) of section 7-394b and sections 7-568 to 7-579, inclusive.

(11) “Minimum required capital reserve” means the aggregate amount of principal, sinking fund installments, interest and other amounts due and owing during the next succeeding fiscal year on outstanding general obligations of a certified municipality supported by a special capital reserve fund pursuant to subsection (a) of section 7-394b and sections 7-560 to 7-579, inclusive.

(12) “Municipal Finance Advisory Commission” means the Municipal Finance Advisory Commission established in section 7-394b.

(13) “Municipality” means any town, city, borough, consolidated town and city, consolidated city and borough, any metropolitan district, any district, as defined in section 7-324, and any other political subdivision of the state having the power to levy taxes and to issue bonds, notes or other obligations.

(14) “Obligation” means any bond, bond anticipation note, tax anticipation note or other interim funding obligation, certificate of participation, security, financing lease, installment purchase agreements, capital lease, receivable or other asset sale, refinancing covered by this definition and any other transaction which constitutes debt in accordance with both municipal reporting standards in section 7-394a and the regulations prescribing municipal financial reporting adopted by the secretary.

(15) “Outstanding obligation” means any obligation with respect to which a principal or interest payment, sinking fund installment or other payment or deposit is, or will be, due in the future and for which moneys or defeasance securities have not been deposited in escrow.

(16) “Projected fiscal year deficit” means, with respect to the general fund of any municipality during any fiscal year, the excess of estimated expenditures and uses of funds for the fiscal year over estimated revenues and any cumulative undesignated general fund balance from the prior fiscal year.

(17) “Property taxes” means all taxes on real and personal property levied by the municipality in accordance with the general statutes including any interest, penalties and other related charges, and shall not mean any rent, rate, fee, special assessment or other charge based on benefit or use.

(18) “Property tax intercept procedure” means a procedure where a municipality provides for the collection and deposit in a debt service payment fund maintained with a trustee of all property taxes needed to meet the debt service payment fund requirement and which meets all the requirements of section 7-562.

(19) “Revenues” means, with respect to the general fund for any municipality for any fiscal year, property taxes and other moneys that are generally available for, accounted for and deposited in the municipality’s general fund.

(20) “Secretary” means the Secretary of the Office of Policy and Management.

(21) “Special capital reserve fund” means the fund established pursuant to section 7-571 to secure the timely payment of principal and interest on general obligations issued by a certified municipality approved by the Treasurer pursuant to section 7-573.

(22) “State” means the state of Connecticut.

(23) “Tier I municipality” means any municipality which has applied to and been certified by the secretary as a tier I municipality.

(24) “Tier II municipality” means any municipality which has applied to and been certified by the secretary as a tier II municipality.

(25) “Treasurer” means the Treasurer of the state of Connecticut.

(26) “Trustee” means any trust company or bank having the powers of a trust company within or without the state, appointed by the municipality as trustee for the municipality’s tax intercept procedure or special capital reserve fund and approved by the Treasurer, as well as any successor trust company or bank having the powers of a trust company within or without the state succeeding a prior trust company or bank as trustee, so appointed and approved.

TITLE 8*
ZONING, PLANNING, HOUSING AND ECONOMIC AND COMMUNITY DEVELOPMENT

CHAPTER 128*

DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT: MUNICIPAL HOUSING PROJECTS

Sec. 8-58. Exemption from taxes and Uniform Securities Act. Payments in lieu of taxes. Bonds of any authority or of any agency or instrumentality designated or appointed by an

authority are declared to be issued for an essential public and governmental purpose and to be public instrumentalities and, together with interest and income thereon, shall be exempt from taxes and from the Connecticut Uniform Securities Act. The property of an authority or of any agency or instrumentality designated or appointed by an authority shall be exempt from all local and municipal taxes, except that when any commercial facility is included in a housing project, such facility shall be subject to assessment and taxation in the same manner as other taxable property in the municipality. A municipality may (a) fix a sum, and such sum shall be paid to it annually by the authority, in respect of each project; or (b) agree that the authority shall not pay or be liable to pay any sum whatsoever in respect of a project or projects for any year or years; or (c) agree with an authority or the federal government upon the sum to be paid by the authority for any year or years in respect of a project or projects, or accept or agree to accept a fixed sum or other consideration in lieu of such payment.

CHAPTER 129*

CONNECTICUT HOUSING AUTHORITY: HOUSING PROJECTS

Sec. 8-121. Connecticut Housing Authority a successor to housing authority powers of Commissioner of Economic and Community Development. Powers of Connecticut Housing Authority. (a) The Connecticut Housing Authority shall, in accordance with the provisions of sections 4-38d, 4-38e and 4-39, constitute a successor to the functions, powers and duties of the Commissioner of Economic and Community Development relating to the exercise by the Commissioner of Economic and Community Development of the powers of a housing authority pursuant to chapter 128 and this chapter.

(b) The Connecticut Housing Authority shall have the same rights, powers, duties, privileges, immunities and limitations as local housing authorities established pursuant to chapter 128, except as otherwise provided in this chapter, notwithstanding any other provisions of the general statutes.

(c) Without limiting any other powers of the Connecticut Housing Authority, the authority shall have power: (1) To sell or lease, with the approval of the Secretary of the Office of Policy and Management, and provide for the management of any of the state's housing projects upon terms and conditions which the authority deems appropriate, provided preference in the sale of a one-family or two-family dwelling unit in any such housing project, or any part thereof, or of shares in a cooperative or condominium association purchasing a project or part of a project, shall be given to buyers in accordance with the provisions of subsection (b) of section 8-76; and provided further that the sale of one or more multifamily dwelling units in any such housing project, or any part thereof, shall be made in accordance with the provisions of subsection (a) of section 8-76. The proceeds of the sale of any such project, or part thereof, the cost of which was financed by notes or bonds issued or guaranteed by the state, or of any agency thereof, after

payment of all necessary expenses incident to such sale, shall be applied so far as practicable to the redemption of all such outstanding notes or bonds. If such proceeds are more than sufficient to redeem all such outstanding notes and bonds, the balance remaining shall be deposited in the Housing Mortgage Fund designated pursuant to section 8-87; (2) to finance the sale of any of the state's housing projects pursuant to the provisions of subdivision (1) of this subsection, by a purchase money note providing for its complete amortization within a period not exceeding fifty years from its date, bearing interest at a rate to be set by the commissioner as provided in subsection (c) of section 8-76, but not below the minimum rate determined by the State Bond Commission and secured by a first mortgage on the premises purchased; (3) to do any and all acts or things necessary or appropriate to service purchase money notes and mortgages originated pursuant to the provisions of subdivision (2) of this subsection, including entering into agreements with banks, mortgage service agencies and other institutions to service such notes and mortgages for service fees payable from collections of principal and interest on such notes, and upon default in the repayment of any such purchase money note, to acquire title to the premises mortgaged to secure the same in the name of the state by foreclosure or otherwise, and, upon acquisition by the state of title to any premises mortgaged to secure any such purchase money note, to dispose of the same for such price and upon such terms as the authority deems proper with the approval of the Secretary of the Office of Policy and Management; (4) to receive and accept aid or contributions, including money, property, labor and other things of value, from any source; and (5) to invest any funds not needed for immediate use or disbursement, including any funds held in reserve, in obligations issued or guaranteed by the United States of America or the state of Connecticut and in other obligations which are legal investments for savings banks in this state.

(d) Notwithstanding any other provisions of the general statutes, if the Connecticut Housing Authority is designated as the redevelopment agency of a municipality, pursuant to section 8-126, the Connecticut Housing Authority shall have all the rights, duties, privileges, immunities and limitations as redevelopment agencies established pursuant to chapter 130.

(e) Notwithstanding the provisions of the general statutes, on and after May 25, 1994, the Connecticut Housing Authority shall not initiate or acquire any additional housing projects or provide financing, except refunding or refinancing of existing debt of the Connecticut Housing Authority if required by the terms of such existing debt, for any housing project through the issuance of bonds or otherwise, whether or not such housing project was initiated, acquired or financed by the Connecticut Housing Authority on or before May 25, 1994, except that the Connecticut Housing Authority may supplement or amend the terms of bonds issued or assumed by the Connecticut Housing Authority prior to May 25, 1994, and, in connection therewith, may give such notice and hold such public hearings as may be required by the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended. The Connecticut Housing Authority shall exercise the powers and authority granted pursuant to the general statutes only to (1) administer or otherwise transact with respect to housing projects initiated, acquired, or financed, including through the issuance or assumption of bonds or otherwise on or before May 25, 1994, and (2) complete and perform obligations of the Connecticut Housing Authority incurred prior to or existing on or before May 25, 1994, including obligations under any bonds issued or assumed by the authority before said date.

CHAPTER 130*

DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT: REDEVELOPMENT AND URBAN RENEWAL; STATE AND FEDERAL AID; COMMUNITY DEVELOPMENT; URBAN HOMESTEADING

Sec. 8-129a. Apportionment and abatement of taxes on acquisition of property. In any case where a redevelopment agency acquires real property, municipal taxes on such property may be apportioned in accordance with prevailing local practice in the transfer of property as of the date title vests in the grantee and the authority authorized under the provisions of section 12-124 to abate taxes in the municipality wherein such real property is situated may abate the taxes on such property from the date title so vests.

Sec. 8-133b. Payments in lieu of taxes. The redevelopment agency of a municipality shall make payments in lieu of taxes to such municipality on all property acquired by such agency in accordance with any redevelopment or urban renewal plan, to the extent that such payments qualify as part of the gross project cost as provided by the federal Housing Act of 1949, as amended and as it may be amended, except that any municipality, by ordinance, may provide for the use of tax credits instead of actual payments as permitted by said federal act.

Sec. 8-134a. Allocation of taxes on real or personal property in a redevelopment project. Any redevelopment plan authorized under this chapter or any proceedings authorizing the issuance of bonds under this chapter may contain a provision that taxes, if any, identified in such plan or such authorizing proceedings and levied upon taxable real or personal property, or both, in a redevelopment project each year, or payments in lieu of such taxes authorized pursuant to chapter 114, or both, by or for the benefit of any one or more municipalities, districts, or other public taxing agencies after the effective date of the ordinance approving the redevelopment plan or such bond authorizing proceedings, as the case may be, shall be divided as follows: (1) In each fiscal year that portion of the taxes or payments in lieu of taxes, or both, which would be produced by applying the then current tax rate of each of the taxing agencies to the total sum of the assessed value of the taxable property in the redevelopment project on the effective date of such ordinance or the date of such authorizing proceedings, as the case may be, or on any date between such two dates which is identified in such proceedings, shall be allocated to and when collected shall be paid into the funds of the respective taxing agencies in the same manner as taxes by or for said taxing agencies on all other property are paid; and (2) that portion of the assessed taxes or payments in lieu of taxes, or both, each fiscal year in excess of the amount referred to in subdivision (1) of this section shall be allocated to and when collected shall be paid into a special fund of the municipality or Connecticut Innovations, Incorporated as issuer of such bonds to be used in each fiscal year, first to pay the principal of and interest due in such fiscal year on loans, moneys advanced to, or indebtedness, whether funded, refunded, assumed, or otherwise, incurred by such municipality or Connecticut Innovations, Incorporated as issuer of such bonds to finance or refinance in whole or in part, such redevelopment project, and then, at the option of the municipality or Connecticut Innovations, Incorporated as issuer of such bonds,

to purchase bonds issued for the project which has generated the increments in taxes or payments in lieu of taxes and then, at the option of the municipality or Connecticut Innovations, Incorporated as issuer of such bonds, to reimburse the provider of or reimbursement party with respect to any guarantee, letter of credit, policy of bond insurance, funds deposited in a debt service reserve fund, funds deposited as capitalized interest or other credit enhancement device used to secure payment of debt service on any bonds, notes or other indebtedness of a municipality or Connecticut Innovations, Incorporated as issuer of such bonds issued pursuant to section 8-134 to finance or refinance such redevelopment project, to the extent of any payments of debt service made therefrom. Unless and until the total assessed valuation of the taxable property in a redevelopment project exceeds the total assessed value of the taxable property in such project as shown by the last assessment list, referred to in subdivision (1) of this section, all of the taxes levied and collected and all of the payments in lieu of taxes due and collected upon the taxable property in such redevelopment project shall be paid into the funds of the respective taxing agencies. When such loans, advances, and indebtedness, if any, and interest thereon, and such debt service reimbursement to the provider of or reimbursement party with respect to such credits, have been paid, in full, all moneys thereafter received from taxes or payments in lieu of taxes, or both, upon the taxable property in such redevelopment project shall be paid into the funds of the respective taxing agencies in the same manner as taxes on all other property are paid.

Sec. 8-144. Powers of municipality. Any municipality or other municipal corporation is hereby authorized, without limiting any provision in section 8-143, to do any and all things necessary to aid and cooperate in the planning and undertaking of an urban renewal project in the area in which such municipality or corporation is authorized to act, including the furnishing of such financial and other assistance as the municipality or public body is authorized by this chapter to furnish for or in connection with a redevelopment plan or redevelopment project, and including the entering into a written agreement fixing the assessment of real estate to be used for a rental housing project to be constructed in a redevelopment or urban renewal area pursuant to section 12-65. Any municipality or other public body is authorized to enter into agreements, which may extend over any period, notwithstanding any provision or rule of law to the contrary, with any other public body or bodies respecting action to be taken pursuant to any of the powers granted by this part, including the furnishing of funds or other assistance in connection with an urban renewal plan or urban renewal project.

Sec. 8-166. Application for federal aid. (a) An application under the provisions of either the Public Works and Economic Development Act or the Small Business Investment Act may be made on behalf of the state by a department, board, commission or agency, after prior written approval of such application has been given by the Department of Economic and Community Development. Written request for such approval shall be made to the Department of Economic and Community Development and the department shall, within thirty days of receipt of such request, either approve or disapprove of either the entire application or a part thereof.

(b) An application under the provisions of either of the federal acts may be made on behalf of any municipality by its chief executive officer after prior written approval of such application has

been given by the legislative body of such municipality. Written request for such approval shall be made by such chief executive officer and such legislative body shall, within thirty days after receipt of such request, either approve or disapprove of either the entire application or a part thereof. If such legislative body does not disapprove of all or any part of such application within thirty days from the receipt of such written request, it shall be deemed to have approved the application.

(c) Individual persons or small businesses or regional planning agencies or municipal economic development commissions or state or local development companies in this state may participate in any part of the program offered by the federal government under said acts. Any corporation may make application and participate in any programs established under said acts in the manner and to the extent authorized by vote of its board of directors.

Sec. 8-169u. Financial assistance. Abatement of real property taxes. (a) An urban homesteading agency may provide financial assistance to urban homesteaders for the purchase and rehabilitation of, or construction on, urban homestead program property. Such financial assistance may be in the form of grants, loans or deferred loans for the community housing development corporation chartered under section 8-218f and in the form of loans for other urban homesteaders. All such loans or deferred loans, if made by the urban homesteading agency, shall be secured by a mortgage naming the municipality as the mortgagee, provided if any such loans are made from funds provided by the state or federal government or any other public or private entity, the state or federal government or the public or private agency may be the mortgagee, and provided further that a municipality may assign any such mortgage to another entity. In the case of a deferred loan, the contract shall require that payments on interest are due immediately but that payments on principal may be made at a later time.

(b) An urban homesteading agency may utilize federal, state or other public or private financial assistance, provided that any such assistance requiring local financial participation shall be first approved by the legislative body of the municipality.

(c) An urban homesteading agency may recommend to the legislative body the abatement in whole or in part of real property taxes due on urban homestead program property conveyed to an urban homesteader pursuant to sections 8-169s and 8-169t, or the deferral of such taxes for a period not to exceed ten years. Such legislative body may, by resolution, authorize such abatement. All urban homestead program property conveyed to an urban homesteader may be designated by the legislative body of a municipality as property eligible for deferral of increased assessment under the provisions of sections 12-65c to 12-65f, inclusive.

CHAPTER 133

HOUSING, REDEVELOPMENT AND URBAN RENEWAL AND HUMAN RESOURCE DEVELOPMENT PROGRAMS

Sec. 8-213a. Apportionment and abatement of taxes on acquisition of property by redevelopment or housing site development agency. In any case where a redevelopment agency or housing site development agency acquires real property, municipal taxes on such property may be apportioned in accordance with prevailing local practice in the transfer of property as of the day title vests in the grantee and the authority authorized under the provisions of section 12-124 to abate taxes in the municipality wherein such real property is situated may abate the taxes on such property from the date title so vests.

Sec. 8-215. Tax abatement for housing for low or moderate-income persons. Any municipality may by ordinance provide for the abatement in part or in whole of real property taxes on any housing solely for low or moderate-income persons or families and may by ordinance classify the property on which such housing is situated as property used for housing solely for low or moderate-income persons or families. Such tax abatement shall be used for one or more of the following purposes: (1) To reduce rents below the levels which would be achieved in the absence of such abatement and to improve the quality and design of such housing; (2) to effect occupancy of such housing by persons and families of varying income levels within limits determined by the Commissioner of Economic and Community Development by regulation, or (3) to provide necessary related facilities or services in such housing. Such abatement shall be made pursuant to a contract between the municipality and the owner of any such housing, which contract shall provide the terms of such abatement, that moneys equal to the amount of such abatement shall be used for any one or more of the purposes herein stated, and that such abatement shall terminate at any time when such housing is not solely for low or moderate-income persons or families.

CHAPTER 134*

CONNECTICUT HOUSING FINANCE AUTHORITY ACT

Sec. 8-265b. Tax-exempt status of authority. Payment in lieu of taxes. The real and personal property of the authority, and its income and operations, shall be exempt from taxation by the state and any political subdivision thereof, except that the authority shall make payments in lieu of taxes on real and personal property it acquires in any project in an amount equal to the taxes that would be paid on such property were the same not exempt from taxation hereunder, unless agreement is reached with a municipality for payment of a lesser amount. The authority shall have the same right of appeal from any assessment made on real and personal property as any person. In the event the authority acquires real or personal property in a project the authority

shall succeed to the interests of its predecessor in title in any agreement concerning the abatement of taxes on the property.

Sec. 8-265qq. Assessment increase deferred for rehabilitated properties. (a) The legislative body of any municipality or part thereof designated as a participating municipality by the Connecticut Housing Finance Authority, for purposes of the Urban Rehabilitation Homeownership Program, may, by ordinance, authorize such municipality to enter into a written agreement with any owner of any real property located in such municipality or eligible part thereof who agrees to rehabilitate such real property with assistance provided by the Connecticut Housing Finance Authority under said program. Such agreement shall provide that any increase in assessment attributable to such rehabilitation shall be deferred for a period of five years from the date such rehabilitation is completed.

(b) Any such assessment increase deferral agreement shall provide for (1) the completion of such rehabilitation by a date fixed, (2) the inspection and certification by the local building official that the completed rehabilitation is in conformance with such provisions of the state building and health codes and the local housing code as may apply, and (3) the continued residence of the applicant in such property during the period of said deferral. Said agreement shall further provide that, in the event of a general revaluation by the municipality in the year in which such rehabilitation is completed resulting in any increase in the assessment of such property, only that portion of the increase resulting from such rehabilitation shall be deferred; and in the event of a general revaluation in any year after the year in which such rehabilitation is completed, such deferred assessment shall be increased or decreased in proportion to the increase or decrease in the total assessment on such property as a result of such general revaluation.

CHAPTER 137

REHABILITATION OF ABANDONED INDUSTRIAL AND COMMERCIAL BUILDINGS

Sec. 8-296. Financial assistance. Abatement of real property taxes. (a) An urban rehabilitation agency may provide financial assistance to urban rehabilitators in the form of grants or loans for the purchase and rehabilitation of urban rehabilitation program property. All such loans, if made by the urban rehabilitation agency, shall be secured by a mortgage naming the municipality as the mortgagee, provided if any such loans are made from funds provided by the state or federal government or any other public or private entity, the state or federal government or the public or private agency may be the mortgagee, and provided further that a municipality may assign any such mortgage to another entity.

(b) An urban rehabilitation agency may utilize federal, state or other public or private financial assistance, provided that any such assistance requiring local financial participation shall be first approved by the legislative body of the municipality.

(c) An urban rehabilitation agency may recommend to the legislative body the abatement in whole or in part of real property taxes due on urban rehabilitation program property conveyed to an urban rehabilitator pursuant to sections 8-294 and 8-295, or the deferral of such taxes for a period not to exceed ten years. Such legislative body may, by resolution, authorize such abatement. All urban rehabilitation program property conveyed to an urban rehabilitator may be designated by the legislative body of a municipality as property eligible for deferral of increased assessment under the provisions of sections 12-65c to 12-65f, inclusive.

CHAPTER 138E

HOUSING DEVELOPMENT ZONES

Sec. 8-380. Fixing of assessments in housing development zones. Any municipality which includes an area which has been designated as a housing development zone pursuant to section 8-378 shall provide, by ordinance, for the fixing of assessments on all commercial and residential property in such zone which is improved during the period when such area is designated a housing development zone and, in the case of residential property, is occupied by families whose income is less than one hundred fifty per cent of the median family income of the municipality. Such fixed assessments shall be for a period of eleven years from the time of such improvement and the municipality shall defer any increase in assessment attributable to such improvements according to the following schedule:

Year	Percentage Of Increase Deferred
First	100
Second	100
Third	90
Fourth	80
Fifth	70
Sixth	60
Seventh	50
Eighth	40
Ninth	30

Tenth	20
Eleventh	10

CHAPTER 146*

ELECTIONS

Sec. 9-187. Terms. (a) The terms of office of elective municipal officers, when not otherwise prescribed by law, shall be for two years from the date on which such terms begin as set forth in section 9-187a and until their successors are elected and have qualified. When not otherwise prescribed by law, the terms of those town officers appointed by the board of selectmen shall expire on the termination date of the term of the board of selectmen appointing such officers.

(b) The terms of office of elected chief executive officers, members of boards of selectmen and the members of the legislative body of any town, city or borough as prescribed by charter or ordinance shall be two years or four years from the date or dates on which such terms begin as set forth in section 9-187a, and until their successors are elected and have qualified. The provisions of this subsection shall not be construed to authorize an ordinance prescribing terms of office to supersede the provisions of a charter concerning such terms of office.

(c) The term of office of any tax collector appointed pursuant to an ordinance adopted under the provisions of subsection (b) of section 9-189 shall be as provided in such ordinance.

Sec. 9-187a. Date term to begin. Except as provided in sections 9-164a to 9-164f, inclusive, the term of each elected municipal official shall begin within seventy days after the municipal election at which such official is elected, on the day within such period prescribed by special act or charter provision, or, in the absence of such special act or charter provision, on the day within such period as is prescribed by action of the legislative body of such municipality, provided (1) in each municipality which holds its municipal election on the first Monday of May in the odd-numbered years, in the absence of such special act or charter provision, or action of the legislative body, such terms shall begin on the first day of July following the municipal election at which such official is elected, and (2) in each municipality which holds its municipal election on the Tuesday after the first Monday of November in the odd-numbered years, with the exception of the term of the town clerk, in the absence of such special act, or charter provision, or action of the legislative body, such term shall begin on the second Tuesday next following the day of the municipal election at which such official is elected, and (3) in each municipality

which holds its municipal election on the Tuesday after the first Monday in November in the odd-numbered years, the term of the town clerk shall be two years from the first Monday of January next succeeding his election, unless otherwise provided by charter or special act. Whenever the beginning date of the terms of elected municipal officials is so determined or changed, within the limits hereinabove specified, the authority providing therefor may provide for the conforming diminution or extension of terms of incumbents.

Sec. 9-188. First selectman and selectmen. Election procedure. Dual candidacy prohibited. Minority representation; restricted voting. Tie vote. Unless otherwise provided by law each town shall, at its regular municipal election, elect a first selectman, who shall be town agent unless otherwise provided by law, and two other selectmen or, in the case of any town having a population of ten thousand or more, not more than six other selectmen. The selectmen so elected shall constitute the board of selectmen for such town. Unless otherwise provided by special act, charter or ordinance the votes cast, including any valid write-in votes, for an unsuccessful candidate for first selectman shall be counted as votes for him as a member of such board, provided no elector may be a candidate for both the office of first selectman and that of selectman by virtue of nomination by a major or minor party or a nominating petition or registration of write-in candidacy, or any combination thereof. The provisions of section 9-167a shall apply to the election of selectmen, except that when the total membership of such board is five, the maximum number who may be members of the same political party shall be three, and provided that for the purpose of determining minority representation, the total membership of such board shall be deemed to include the first selectman, unless otherwise provided by special act or charter. Unless otherwise provided by special act, charter or ordinance, an elector shall not vote for more candidates for the office of selectman than a political party can elect pursuant to section 9-167a, provided that the number of such candidates that an elector can vote for shall be deemed to include the first selectman. If the electors fail to elect a first selectman at any election by reason of an equality of votes, such election for the office of first selectman and the election for selectmen shall stand adjourned and such adjourned election shall be held as provided in section 9-332. The ballots used in such adjourned election shall contain only the names of the candidates for the offices of first selectman and selectman which appeared on the ballot used in the election at which the tie vote resulted for the office of first selectman.

Sec. 9-189. Town clerks, treasurers and tax collectors. (a) Each town, unless otherwise provided by law, shall, at its regular municipal election elect a town clerk for a term of not less than two years and not more than six years, a town treasurer for the term of two years and a collector of town taxes for a term of not less than two years and not more than six. Each such clerk, treasurer and collector of taxes shall hold office for the term for which he is elected and until his successor is elected and has qualified.

(b) Notwithstanding the provisions of subsection (a) of this section, the legislative body of a town may, by ordinance adopted by its legislative body or in any town in which the legislative body is a town meeting, by the board of selectmen, authorize appointment of a tax collector. Such ordinance shall include provisions for the appointment procedure and shall specify the term of appointment. If the charter, home rule ordinance or special act of a town provides for the method of appointment of a tax collector, the method shall be changed by charter, charter amendment or home rule amendment.

Sec. 9-198. Determination of number, method of election or appointment, term and compensation of assessors. Section 9-198 is repealed, effective October 1, 2010.

Sec. 9-199. Boards of assessment appeals. Alternate and additional members. (a) Unless otherwise provided by law, each town shall elect a board of assessment appeals consisting of three members and shall elect such officers at regular municipal elections for terms of four years. Such members of the board of assessment appeals shall hold office for the term for which they are elected and until their successors are elected and have qualified. When the number of members of the board of assessment appeals to be elected by any town is even, no person shall vote for more than one-half the number, and when the number to be elected is odd, no person shall vote for more than a bare majority of the number, provided the legislative body of any town may provide that the electors of such town vote for the full number of members to be elected thereat, any provision of the special acts to the contrary notwithstanding. The candidates in number sufficient to fill such offices who have the highest number of votes shall be elected. Nothing in this section shall be construed to affect the method of rotation of members of a board of assessment appeals legally in effect on October 1, 1976.

(b) The legislative body of a municipality or, in the case of a municipality for which the legislative body is a town meeting or a representative town meeting, the board of selectmen may appoint an alternate for each member of the board of assessment appeals. Each alternate member shall be an elector of the municipality. When seated, an alternate member shall have all the powers and duties of a member of the board of assessment appeals.

(c) Notwithstanding the provisions of subsection (a) of this section or of any special act, municipal charter or home rule ordinance, a municipality may, by ordinance, authorize its legislative body to appoint additional members to the board of assessment appeals for any assessment year.

Sec. 9-210. Incompatible town offices. No selectman shall hold the office of town clerk, town treasurer or collector of town taxes during the same official year, nor that of judge of probate for the district within which such town is located; no town treasurer shall hold the office of collector of town taxes during the same official year; nor shall any town clerk or selectman be elected a registrar of voters; and no registrar of voters shall hold the office of town clerk. No assessor shall act as a member of the board of assessment appeals. No member of the board of finance of any town shall hold any salaried town office unless otherwise provided by special act. If any registrar of voters is elected to the office of town clerk or selectman and accepts the office, he shall thereupon cease to be a registrar; and, if any town clerk or selectman is elected registrar of voters, the election shall be void; and in either of said cases the selectmen shall forthwith appoint another registrar by a writing signed by them and filed with the town clerk; but the

person so appointed shall be a member of the same political party as that to which the person so elected belongs.

Sec. 9-220. Town office. If any town office in any town is vacant from any cause, such town, if such office is elective, shall, except as otherwise provided by law, fill the vacancy at the next town election or at a special election called for such purpose in accordance with the provisions of section 9-164, but, until such vacancy is so filled, it shall be filled by the selectmen. The selectmen shall fill all vacancies in offices to which they have the power of appointment.

CHAPTER 172*

SUPPORT OF PUBLIC SCHOOLS. TRANSPORTATION

Sec. 10-261. Definitions. (a) Whenever used in this section and section 10-263:

(1) "Public schools" means nursery schools, kindergartens and grades one to twelve, inclusive;

(2) "Average daily membership" means the number of all pupils of the local or regional board of education enrolled in public schools at the expense of such board of education on October first or the full school day immediately preceding such date, provided the number so obtained shall be decreased by the Department of Education for failure to comply with the provisions of section 10-16 and shall be increased by one one-hundred-eightieth for each full-time equivalent school day of at least five hours of actual school work in excess of one hundred eighty days and nine hundred hours of actual school work and be increased by the full-time equivalent number of such pupils attending the summer sessions immediately preceding such date at the expense of such board of education; "enrolled" shall include pupils who are scheduled for vacation on the above dates and who are expected to return to school as scheduled. Pupils participating in the program established pursuant to section 10-266aa shall be counted in accordance with the provisions of subsection (h) of section 10-266aa;

(3) "Net current expenditures" means total current educational expenditures, less expenditures for (A) pupil transportation; (B) capital expenditures for land, buildings, equipment otherwise supported by a state grant pursuant to chapter 173 and debt service; (C) adult education; (D) health and welfare services for nonpublic school children; (E) all tuition received on account of nonresident pupils; (F) food services directly attributable to state and federal aid for child nutrition and to receipts derived from the operation of such services; and (G) student activities directly attributable to receipts derived from the operation of such services, except that the town of Woodstock may include as part of the current expenses of its public schools for each school year the amount expended for current expenses in that year by Woodstock Academy from income from its endowment funds upon receipt from said academy of a certified statement of such current expenses, and except that the town of Winchester may include as part of the current expenses of its public schools for each school year the amount expended for current expenses in

that year by The Gilbert School from income from its endowment funds upon receipt from said school of a certified statement of such current expenses;

(4) "Adjusted equalized net grand list" means the equalized net grand list of a town multiplied by the ratio of the per capita income of the town to the per capita income of the town at the one hundredth percentile among all towns in the state ranked from lowest to highest in per capita income;

(5) "Adjusted equalized net grand list per capita" means the equalized net grand list divided by the total population of a town multiplied by the ratio of the per capita income of the town to the per capita income of the town at the one hundredth percentile among all towns in the state ranked from lowest to highest in per capita income;

(6) "Equalized net grand list", for purposes of calculating the amount of grant or allocation to which any town is entitled, means the net grand list of such town upon which taxes were levied for the general expenses of such town three years prior to the fiscal year in which such grant is to be paid, equalized in accordance with section 10-261a;

(7) "Total population" of a town means that enumerated in the most recent federal decennial census of population or that enumerated in the current population report series issued by the United States Department of Commerce, Bureau of the Census available on January first of the fiscal year two years prior to the fiscal year in which a grant is to be paid or an allocation is to be made, whichever is most recent; except that any town whose enumerated population residing in state and federal institutions within such town and attributed to such town by the census exceeds forty per cent of such "total population" shall be counted as follows: Those persons who are incarcerated or in custodial situations, including, but not limited to jails, prisons, hospitals or training schools or those persons who reside in dormitory facilities in schools, colleges, universities or on military bases shall not be counted in the "total population" of a town;

(8) "Per capita income" for each town means that enumerated in the most recent federal decennial census of population or that enumerated in the current population report series issued by the United States Department of Commerce, Bureau of the Census available on January first of the fiscal year two years prior to the fiscal year in which a grant is to be paid or an allocation is to be made, whichever is most recent;

(9) "School tax rate" means the net current local educational expenditures of the fiscal year three years prior to that in which a grant is to be paid or an allocation is to be made, divided by a town's adjusted equalized net grand list.

(b) Nothing in subsection (a) of this section shall be construed to in any way penalize those towns which have not adopted the uniform fiscal year.

(c) If a town conducts a census, verified by the United States Department of Commerce, Bureau of the Census, that indicates a greater than twenty per cent difference in population, as calculated pursuant to this subsection, such updated census shall be used in determining such town's total population pursuant to subsection (a) of this section. The applicability of this subsection shall be determined by calculating (1) the difference between the town's last

decennial census population and the census updated and verified by the Bureau of the Census times (2) the number of years between the last decennial census and the data year upon which the total population is computed pursuant to subsection (a) of this section, divided by the number of years between the last decennial census and the year in which the updated census was conducted. The product shall then be added to the town population from the last decennial census. Any town that seeks revision of its total population figures under this subsection shall make application to the Commissioner of Education on or before January first of the fiscal year two years prior to the fiscal year in which a grant is to be paid or an allocation is to be made.

Sec. 10-261a. Equalized net grand lists for purposes of educational equalization grants. (a) The Secretary of the Office of Policy and Management, shall, on the basis of data provided by each town in the state in accordance with section 10-261b, determine annually for each town the ratio of the assessed valuation of real property for purposes of the property tax and the fair market value of such property as determined from records of actual sales of such property and from such other data and statistical techniques as deemed appropriate by the secretary. With respect to the assessment year in any town in which a revaluation required under section 12-62 becomes effective, the real estate ratio used for the purposes of this section shall be the assessment rate under the provisions of subsection (b) of section 12-62a adjusted for any phase-in pursuant to section 12-62c. Said ratio as determined with respect to any town shall be used by the secretary to compute the equalized net grand list for such town for purposes of any grant that may be payable to such town under the provisions of section 10-262i, provided the sales assessment ratio used to compute the equalized net grand list of each town shall be calculated using uniform procedures for all towns. The equalized net grand list in such town shall consist of the assessed value of all real property on the net grand list divided by said ratio, plus the assessed value of all personal property on such net grand list divided by the assessment ratio in current use in such town.

(b) The Secretary of the Office of Policy and Management shall, annually, no later than the first day of August submit the equalized net grand list for each town to the State Board of Education and the Commissioner of Education for purposes of computing the amount of grant payable to any town under the provisions of said section 10-262i.

(c) The Secretary of the Office of Policy and Management shall, annually, no later than the first day of May mail to the chief executive officer and the assessor in each town notification concerning the equalized net grand list computed with respect to such town. Within fifteen days following receipt of such notification, any town may appeal to the secretary for a hearing concerning such equalized net grand list, provided such appeal shall be in writing and include a statement as to the reasons for such appeal. The secretary shall, within fifteen days following receipt of such appeal, grant or deny such hearing by notification in writing, including in the event of denial, a statement as to the reasons for such denial. If any town is aggrieved by the action of the secretary following such hearing or in denying any such hearing, such town may, within thirty days, appeal to the superior court for the judicial district in which such town is located. Such appeal shall be a preferred case, to be heard, unless cause appears to the contrary, at the first session, by the court. Upon all such appeals which are denied, costs may be taxed against the town at the discretion of the court, but no costs shall be taxed against the state.

(d) The Secretary of the Office of Policy and Management is authorized to adopt regulations concerning the determinations and procedures required by this section, provided prior to such adoption a copy shall be sent to the chief executive officer and the assessor in each town and the secretary shall allow a reasonable period of time following such notification for any town to request a hearing concerning such proposed regulations or to submit recommendations.

Sec. 10-261b. Data re transfers of real property for preparation of equalized net grand lists. (a) The town clerk and assessor or board of assessors in each town shall, no later than the last day of each month, submit to the Secretary of the Office of Policy and Management all required data concerning each transfer of real property in such town recorded during the preceding month, except each transfer of real property in such town recorded during the months of October, November, December and January shall be submitted no later than sixty days following the last day of the month in which the transfer was recorded, as specified on a form prepared by the Secretary of the Office of Policy and Management for the purpose of determining the sales-assessment ratio for each town as required in section 10-261. Any municipality which neglects to transmit to the Secretary of the Office of Policy and Management the data as required by this section shall forfeit one dollar to the state, for each transfer of real property for which such data is required, provided the secretary may waive such forfeiture in accordance with procedures and standards adopted by regulation in accordance with chapter 54.

(b) A town shall not be required to submit data as required under subsection (a) of this section in an assessment year in which a revaluation becomes effective unless a town is implementing a phase-in pursuant to section 12-62c.

CHAPTER 187*

CONNECTICUT HEALTH AND EDUCATIONAL FACILITIES AUTHORITY

Sec. 10a-191. (Formerly Sec. 10-350). Tax exemption. The exercise of the powers granted by this chapter will be in all respects for the benefit of the people of this state, for the increase of their commerce, welfare and prosperity, and for the improvement of their health and living conditions, and as the operation and maintenance of a project by the authority or its agent will constitute the performance of an essential public function, neither the authority nor its agent shall be required to pay any taxes or assessments upon or in respect of a project or any property acquired or used by the authority or its agent under the provisions of this chapter or upon the income therefrom, and any bonds issued under the provisions of this chapter, their transfer and the income therefrom, including any profit made on the sale thereof, shall at all times be free from taxation of every kind by the state and by the municipalities and other political subdivisions in the state.

TITLE 12*

TAXATION

CHAPTER 201

STATE AND LOCAL REVENUE SERVICES.
DEPARTMENT OF REVENUE SERVICES

Sec. 12-1. Definitions. The following words, as used in this title and in all other statutes relating to the assessment and collection of taxes, except when otherwise indicated by the context, shall be defined as follows: "Commissioner" or "Commissioner of Revenue Services" means the Commissioner of Revenue Services or his authorized agent; "company" means any person, partnership, association, company, limited liability company or corporation, except an incorporated municipality; "person" means any individual, partnership, company, limited liability company, public or private corporation, society, association, trustee, executor, administrator or other fiduciary or custodian.

(1949 Rev., S. 1678; P.A. 77-614, S. 139, 610; P.A. 95-79, S. 22, 189; P.A. 97-243, S. 1, 67.)

History: P.A. 77-614 substituted commissioner of revenue services for tax commissioner, effective January 1, 1979; P.A. 95-79 redefined "company" and "person" to include limited liability companies, effective May 31, 1995; P.A. 97-243 added provision that any reference to commissioner or Commissioner of Revenue Services in title 12 and certain other tax statutes includes his authorized agent, effective June 24, 1997.

See Secs. 12-1c and 12-1d re transfer of certain functions, powers and duties under this chapter and chapters 203, 204 and 204a to the Secretary of the Office of Policy and Management.

Cited. 29 CA 97.

Sec. 12-1a. Department of Revenue Services. Commissioner. Successor department to state Tax Department. (a) There shall be a Department of Revenue Services. The department shall be under the direction of the Commissioner of Revenue Services, who shall be appointed by the Governor in accordance with the provisions of sections 4-5, 4-6, 4-7, 4-8, with the powers and duties therein prescribed.

(b) The Department of Revenue Services shall constitute a successor department to the state Tax Department in accordance with the provisions of section 4-38d and section 4-39.

Sec. 12-1b. Terms "Tax Commissioner", "state Tax Commissioner", "Tax Department", and "state Tax Department" deemed to mean Commissioner or Department of Revenue Services. Excepted chapters. (a) Whenever the term "Tax Commissioner" or "state Tax Commissioner" occurs or is referred to in the general statutes, except in chapters 111 and 112, it shall be deemed to mean or refer to the Commissioner of Revenue Services.

(b) Whenever the term "Tax Department" or "state Tax Department" occurs or is referred to in the general statutes, except in chapters 111 and 112, it shall be deemed to mean or refer to the Department of Revenue Services.

Sec. 12-1c. Transfer of certain functions, powers and duties under this chapter to the Secretary of the Office of Policy and Management. (a) In accordance with the provisions of section 4-38d, all functions, powers and duties of the Commissioner of Revenue Services under this chapter which are related to (1) municipal finance, (2) assessment or taxation of property and (3) state grants to municipalities are transferred to the Secretary of the Office of Policy and Management, and wherever the words "Commissioner of Revenue Services" or "commissioner" are used in said chapter in relation to any such functions, powers or duties, the words "Secretary of the Office of Policy and Management" or "secretary", whichever is appropriate, are substituted in lieu thereof.

(b) The Office of Policy and Management shall constitute a successor department to the Department of Revenue Services, in accordance with the provisions of sections 4-38d and 4-39, with respect to all functions, powers and duties of the Department of Revenue Services under this chapter which are related to (1) municipal finance, (2) assessment or taxation of property and (3) state grants to municipalities.

Sec. 12-1d. Transfer of certain functions, powers and duties re property tax assessment under chapter 203, local levy and collection of taxes under chapter 204 and relief for elderly homeowners and renters under chapter 204a to the Secretary of the Office of Policy and Management. (a) In accordance with the provisions of section 4-38d, all functions, powers and duties of the Commissioner of Revenue Services under chapters 203, 204 and 204a are transferred to the Secretary of the Office of Policy and Management, and wherever the words "Commissioner of Revenue Services" or "commissioner" are used in said chapters, the words "Secretary of the Office of Policy and Management" or "secretary", whichever is appropriate, are substituted in lieu thereof.

(b) The Office of Policy and Management shall constitute a successor department to the Department of Revenue Services, in accordance with the provisions of sections 4-38d and 4-39, with respect to all functions, powers and duties of the Department of Revenue Services under said chapters 203, 204 and 204a.

Sec. 12-2. Appointment, powers and duties of Commissioner of Revenue Services. Administrative pronouncements. Contracts for the collection of municipal taxes. (a)(1) The Governor shall, in the manner and for the term provided by sections 4-5 to 4-8, inclusive, appoint a Commissioner of Revenue Services and the Governor shall fill any vacancy occurring during such term as provided by said sections. The commissioner shall, before entering upon the duties

of his office, take the oath by law provided for executive and judicial officers and, in the performance of his duties, he shall have power to administer oaths.

(2) The commissioner may prescribe regulations, to be adopted in accordance with chapter 54, and make rulings, not inconsistent with law, to carry into effect the provisions of this title, which regulations or rulings, when reasonably designed to carry out the intents and purposes of this title, shall be prima facie evidence of its proper interpretation. Each regulation shall be assigned a section number corresponding to the section of the general statutes (A) pursuant to which such regulation is authorized or required or (B) with respect to which such regulation pertains for purposes of implementation, procedural details or supplementary interpretation, provided whenever such section number corresponds to a section which does not include the authorization or requirement for such regulation, a reference to the section providing such authorization or requirement shall be included in the text of the regulation.

(3) The commissioner shall publish for distribution all regulations prescribed hereunder and such rulings as appear in the discretion of the commissioner to be of general interest.

(4) The commissioner may require any person who is or appears to be affected by the provisions of any tax law of this state to furnish to the Department of Revenue Services the Social Security account number or numbers issued to such person by the Secretary of Health and Human Services, or the employer identification number or numbers issued to such person by the Secretary of the Treasury, or both numbers.

(5) No interest, penalty or addition to tax shall be imposed on any tax or installment of estimated tax required to be paid to the Department of Revenue Services with respect to any tax or installment of estimated tax not paid when required to the extent that the Commissioner of Revenue Services determines that, by reason of casualty or disaster, the imposition of such interest, penalty or addition to tax would be against equity and good conscience. The provisions of this subdivision shall not be construed as authorizing suit against the state where the Commissioner of Revenue Services does not determine that the imposition of interest, penalty or addition to tax would be against equity and good conscience and shall not be construed as a waiver of sovereign immunity.

(b) Notwithstanding any provision of the general statutes to the contrary, the commissioner may issue administrative pronouncements providing his interpretation of the tax laws. Within one hundred eighty days from the issuance of any administrative pronouncement the commissioner shall publish notice of intent to adopt regulations in accordance with the provisions of chapter 54 to implement the provisions of any administrative pronouncement issued on or after August 22, 1991, and such regulations shall be presented to the legislative regulation review committee within six months from the date of the issuance of any such pronouncement. Such pronouncements shall not have the force and effect of regulations and shall carry a notice stating that the administrative pronouncements do not have the force and effect of law, provided taxpayers shall be entitled to rely on such pronouncements. For the purpose of this subsection “administrative pronouncement” means a statement by the Commissioner of Revenue Services which provides his interpretation of the tax laws and which is published and made available to the public. The commissioner shall, with respect to any provision of the general

statutes which authorizes the issuance of rules, file with the legislative regulation review committee, within six months after the issuance of such rules, regulations which implement the provisions of such rules.

(c) The commissioner is authorized to negotiate and contract with the governing authority of any Connecticut municipality for the purpose of arranging for the collection by the commissioner of any taxes for general or special purposes levied by such municipality, of any fines, penalties, costs or fees payable to such municipality for the violation of any lawful regulation or ordinance in furtherance of any general powers as enumerated in section 7-148, or of any charge payable to such municipality for connection with or for the use of a waterworks or sewerage system, provided such taxes, fines, penalties, costs or fees, or charges are (1) unpaid and a period in excess of thirty days has elapsed following the date on which they were due and (2) not the subject of a timely filed administrative appeal or of a timely filed appeal pending before any court of competent jurisdiction. The agreement shall include a fee to be paid by such municipality to said commissioner in an amount that covers fully the cost of collection of such taxes, fines, penalties, costs or fees, or charges by said commissioner. The commissioner shall transmit to the municipality all such taxes, fines, penalties, costs or fees, or charges so collected on behalf of such municipality on or before the date specified in such agreement, less the agreed upon collection fee. Where such an agreement exists, the commissioner may collect, on behalf of such municipality, such taxes, fines, penalties, costs or fees, or charges, and all interest, penalties, fees and other charges added thereto by law, under the provisions of section 12-35 as if such taxes, fines, penalties, costs or fees, or charges due such municipality were "tax due the state", as such term is defined in said section 12-35, and as if such term expressly included taxes, fines, penalties, costs or fees, or charges due to such municipality.

-Sec. 12-2a. Municipal assessment section within Office of Policy and Management. Board of assessment advisors. Section 12-2a is repealed.

Sec. 12-2b. Duties of Secretary of Office of Policy and Management re municipal assessment. The Secretary of the Office of Policy and Management shall: (1) In consultation with the Commissioner of Agriculture, develop schedules of unit prices for property classified under sections 12-107a to 12-107e, inclusive, update such schedules by October 1, 1990, and every five years thereafter, and make such data, studies and schedules available to municipalities and the public; (2) develop regulations setting forth standards and tests for: Certifying revaluation companies and their employees, which regulations shall ensure that a revaluation company is competent in appraising and valuing property, certifying revaluation companies and their employees, requiring that a certified employee supervise all valuations performed by a revaluation company for municipalities, maintaining lists of certified revaluation companies and upon request, advising municipalities in drafting contracts with revaluation companies, and conducting investigations and withdrawing the certification of any revaluation company or employee found not to be conforming to such regulations. The regulations shall provide for the imposition of a fee payable to a testing service designated by the secretary to administer certification examinations; and (3) by himself, or by an agent whom he may appoint, inquire if all property taxes which are due and collectible by each town or city not consolidated with a town, are in fact collected and paid to the treasurer thereof in the manner prescribed by law, and if accounts and records of the tax collectors and treasurers of such entities are adequate and

properly kept. The secretary may hold meetings, conferences or schools for assessors, tax collectors or municipal finance officers.

Sec. 12-2c. Certification of revaluation companies. "Revaluation company" shall mean any person, firm, association, corporation, limited liability company or other entity, other than a municipal assessor or assistant assessor, which performs property valuations for a municipality for assessment purposes. On and after June 25, 1991, no revaluation company shall perform any valuation for a municipality for assessment purposes unless such company is certified by the Secretary of the Office of Policy and Management. Such certification shall be renewed every five years.

Sec. 12-2d. Compromises. The Commissioner of Revenue Services or his authorized agent may compromise any controversy arising from the application or enforcement of any general statute over which said commissioner has authority. An offer of compromise may be made or entertained if it is based upon doubt as to the taxpayer's liability for the amount in controversy, or doubt as to the collectibility of such amount.

Sec. 12-2e. Closing agreements. (a) The Commissioner of Revenue Services may enter into an agreement, in writing, with any person relating to the liability of such person, or of the person or estate for whom such person acts, in respect of any tax payable to said commissioner for any taxable period.

(b) Such agreement shall be final and conclusive and, except upon a showing of fraud or malfeasance or misrepresentation of a material fact, (1) the case shall not be reopened as to the matters agreed upon or the agreement modified by any officer, employee or agent of the state of Connecticut, and (2) in any suit, action or proceeding, such agreement, or any determination, assessment, collection, payment abatement, refund or credit made in accordance therewith, shall not be annulled, modified, set aside or disregarded.

Sec. 12-2f. Service of notice by the commissioner. Unless otherwise required by the general statutes, service of any notice provided by the Commissioner of Revenue Services may be made by first class mail and shall not require certified or registered mail. Any such notice to a person shall be addressed to such person's address as it appears in the records of the commissioner and service of such notice shall be complete at the time of deposit in the United States Post Office or mail box by the commissioner or the authorized agent of the commissioner.

Sec. 12-2g. Sales tax rebate for eligible individuals. Section 12-2g is repealed, effective October 1, 2002.

Sec. 12-3. Appointment and duties of Deputy Commissioner of Revenue Services. The Commissioner of Revenue Services shall appoint a deputy, who shall be sworn to the faithful discharge of his duties and who shall perform the duties of the commissioner in case of his sickness or absence and such other duties as may be prescribed. A certificate of such appointment shall be placed on file in the office of the Secretary, who shall give notice to the Treasurer of such appointment.

Sec. 12-3a. Penalty Review Committee. Waiver of penalties; appeals. (a) There is created a Penalty Review Committee which shall consist of the State Comptroller or an employee of the office of the State Comptroller designated by said Comptroller, the Secretary of the Office of Policy and Management or an employee of the Office of Policy and Management designated by said secretary and the Commissioner of Revenue Services or an employee of the Department of Revenue Services designated by said commissioner. Said committee shall meet monthly or as often as necessary to approve any waiver of penalty which the Commissioner of Revenue Services, or the Commissioner of Consumer Protection, is authorized to waive in accordance with this title which is in excess of five hundred dollars. A majority vote of the committee shall be required for approval of such waiver.

(b) An itemized statement of all waivers approved under this section shall be available to the public for inspection by any person.

(c) The Penalty Review Committee created pursuant to subsection (a) of this section shall adopt regulations in accordance with chapter 54 establishing guidelines for the waiver of any penalty in excess of five hundred dollars.

(d) Any person aggrieved by the action of the Penalty Review Committee may, within one month after notice of such action is delivered or mailed to such person, appeal therefrom to the superior court for the judicial district of New Britain, which shall be accompanied by a citation to the members of said committee to appear before said court. Such citation shall be signed by the same authority, and such appeal shall be returnable at the same time and served and returned in the same manner as is required in case of a summons in a civil action. The authority issuing the citation shall take from the appellant a bond or recognizance to the state of Connecticut with surety to prosecute the appeal to effect and to comply with the orders and decrees of the court in the premises. Such appeals shall be preferred cases, to be heard, unless cause appears to the contrary, at the first session, by the court or by a committee appointed by it. Said court may grant such relief as may be equitable. If the appeal is without probable cause, the court may tax double or triple costs, as the case demands; and, upon all such appeals which may be denied, costs may be taxed against the appellant at the discretion of the court, but no costs shall be taxed against the state.

Sec. 12-3b. Abatement Review Committee. (a) There is created an Abatement Review Committee which shall consist of (1) the State Comptroller or an employee of the office of the State Comptroller designated by said Comptroller, (2) the Secretary of the Office of Policy and Management or an employee of the Office of Policy and Management designated by said secretary, (3) the Commissioner of Consumer Protection or an employee of the Department of Consumer Protection designated by said commissioner, and (4) the Commissioner of Revenue Services or an employee of the Department of Revenue Services designated by said commissioner. Said committee shall meet monthly or as often as necessary to approve any abatement, in whole or in part, of tax, including any penalty or interest payable in connection therewith, which the Commissioner of Revenue Services or the Commissioner of Consumer Protection is authorized to abate pursuant to any provision of the general statutes. A majority vote of the committee shall be required for approval of such abatement.

(b) An itemized statement of all abatements approved under this section shall be available to the public for inspection by any person.

(c) The Abatement Review Committee, established pursuant to subsection (a) of this section, may adopt regulations, in accordance with chapter 54, establishing guidelines for the abatement of any tax.

Secs. 12-3c to 12-3e. Reserved for future use.

Sec. 12-3f. Small and Medium-Sized Business Users Committee. Section 12-3f is repealed, effective June 7, 2010.

Sec. 12-4. Proceedings against delinquent tax officers. If the Secretary of the Office of Policy and Management ascertains that the assessors or board of assessment appeals or any official charged with any of the duties imposed on assessors or boards of assessment appeals, or the tax collector, treasurer or any official authorized to fix a rate of tax in any town, city or borough or other taxing district, fails to discharge his or its administrative duty according to law, said secretary may in writing call such failure to the attention of each such board or member thereof or official failing to perform its or his duties. If such board or official fails to comply thereafter with the law with respect to which attention has been so called in writing, the secretary may apply to the superior court in the judicial district wherein such board or official has jurisdiction or, in case the Superior Court is not in session, to a judge thereof, setting forth such failure, and the judge or court, as the case may be, upon ascertaining the facts stated in such application to be true, shall issue an order in the nature of a mandamus requiring compliance with the provisions of the statute particularly mentioned in such application, and shall render judgment against any official, board or person who has so failed, with costs, as in mandamus proceedings. Any person who fails to comply with any order so issued shall be in contempt and said court or such judge may punish him therefor as in mandamus proceedings. Any person claiming to be aggrieved by any order issued by authority of the provisions of section 12-2 and of this section shall have the same right of appeal to the Appellate Court as in mandamus cases.

Sec. 12-5. Fees for witnesses and service of subpoenas. All fees of witnesses, or for the service of subpoena or capias issued by the commissioner or by a judge of the Superior Court upon the application of said commissioner, shall be paid by him and allowed as part of his incidental expenses.

Sec. 12-6. Audit of municipal accounts upon application of state's attorney. The state's attorney of any judicial district may make application to the Secretary of the Office of Policy and Management showing that he has reason to believe that one or more of the officials, agents or employees of a municipality or any subdivision thereof situated within such judicial district has falsified any books of account or record, or has appropriated any moneys to his own use or to the use of others who are not entitled to the same, or has drawn any order on the treasurer or custodian of the funds of such municipality, or any subdivision thereof, with intent to defraud such municipality, or such subdivision, and thereupon the secretary shall cause an audit to be made of the records of such municipality. Upon completion of any such audit, the secretary shall transmit to such state's attorney a certified copy of his report showing the results thereof. The

cost of such audit shall be borne equally by such municipality and the state. The custodian of any books of account or record who hinders or refuses to deliver the same upon demand of the secretary, or of any agent or employee of said secretary thereunto duly authorized, shall be guilty of a class D misdemeanor.

Sec. 12-7. Reports concerning assessments and collections. The Secretary of the Office of Policy and Management shall, in addition to any other reports required by law to be made by him, annually collate and prepare, from the reports provided for in section 12-9 and such other information as he obtains, statistics concerning the assessment and collection of taxes during the preceding year; and he shall, annually, cause to be printed so much of the report herein provided for as will show the methods and manner of the assessment and collection of taxes, and the amount of such taxes levied and collected in the several towns, cities and boroughs. He may also publish such other reports as will give information to the public regarding taxation.

Sec. 12-7a. Commissioner to prepare and maintain a list of delinquent state taxes. (a) The annual report prepared by the Commissioner of Revenue Services for submission to the Governor and publication as provided in section 4-60 shall not be required to include the name of any person liable for payment of any tax which is unpaid. The commissioner shall prepare and maintain a list related to each type of tax levied by the state, containing the name and address of any person or corporation liable for payment of any such tax and the amount thereof, including any applicable interest or penalties, which tax, as of the end of the fiscal year with respect to which such report is prepared, is unpaid and a period in excess of ninety days has elapsed following the date on which such tax was due, exclusive of any tax determined to be uncollectible in accordance with section 12-37, any tax on which an appeal is pending and any tax which has been abated by said commissioner as provided in section 12-39. Such lists shall be available to the public for inspection by any person.

(b) The commissioner shall annually 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 taxpayer identification number 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. 12-7b. Reports of certain state tax data by the commissioner to the Office of Fiscal Analysis. (a) The Commissioner of Revenue Services shall, annually on or before the thirty-first day of December, submit to the legislative Office of Fiscal Analysis a report concerning certain state tax data, applicable with respect to the state fiscal year ending on the thirtieth day of June immediately preceding, as follows:

(1) Sales and use tax data, including (A) gross receipts subject to sales tax, stated separately in relation to sales of (i) any tangible personal property, (ii) the leasing or rental of tangible personal property, and (iii) the rendering of any services subject to said tax, (B) total revenue loss related to each of the separate provisions for exemption under chapter 219, and (C) total amount of tax collected with respect to each of the industrial classifications included in the Standard Industrial Classification Code in current use for purposes of certain statistical data by the Commissioner of Revenue Services;

(2) Corporation business tax data, including (A) total net income and total net income apportioned to Connecticut for the most current income years with respect to which final data is available at the time of each such report, (B) amount of depreciation not allowed as a deduction in determining net income for purposes of said tax, (C) operating loss carry-overs, (D) credits and refunds, separately stated, for overpayments of taxes due in prior years and to be applicable to the most current income years with respect to which final data is available at the time of each such report, (E) number of accounts and total corporation tax attributable to determination in accordance with (i) net income tax base, and (ii) the minimum tax base provisions under section 12-219, and (F) total corporation tax attributable to each of the industrial classifications included in the Standard Industrial Classification Code in current use for purposes of certain statistical data by the Commissioner of Revenue Services;

(3) Estate and gift tax data, including total taxes collected and the number of taxpayers, separately stated with respect to the estate tax and the gift tax;

(4) Personal income tax data, including (A) all components of and adjustments to federal gross income, federal adjusted gross income and federal taxable income, separately stated, of Connecticut taxpayers, sorted into ten-thousand-dollar increments of federal adjusted gross income up to and including one hundred thousand dollars, into twenty-five-thousand-dollar increments of federal adjusted gross income from over one hundred thousand dollars up to and including two hundred thousand dollars and into one increment over two hundred thousand dollars of federal adjusted gross income, as derived from federal income tax returns, and (B) all components of and adjustments to Connecticut adjusted gross income and Connecticut taxable income, separately stated, of Connecticut taxpayers, sorted into ten-thousand-dollar increments of Connecticut adjusted gross income up to and including one hundred thousand dollars, into twenty-five-thousand-dollar increments of Connecticut adjusted gross income from over one hundred thousand dollars up to and including two hundred thousand dollars and into one increment over two hundred thousand dollars of Connecticut adjusted gross income, as derived from state personal income tax returns;

(5) Admissions and dues tax data, including the number of taxpayers and the total amount of tax collected, stated separately with respect to each of the taxes imposed under chapter 225;

(6) Real estate conveyance tax data, including (A) the number of taxable transfers and the total amount of revenue, and (B) the amount of revenue attributable to categories of purchase price for such transfers of real estate, as follows: (i) Under thirty thousand dollars, (ii) brackets of ten thousand dollars each from thirty thousand dollars up to two hundred thousand dollars, and (iii) two hundred thousand dollars and over; and

(7) Data applicable to any state tax not included in subdivisions (1) to (6), inclusive, of this subsection, including totals applicable to each such tax for (A) number of taxpayers, (B) payments in accordance with applicable penalty provisions for delinquency, and (C) taxes collected which became due in the preceding fiscal year.

(b) In addition to the tax data to be included in the annual report submitted by the Commissioner of Revenue Services in accordance with subsection (a) of this section, such report

shall include data related to state taxes as follows: (1) The portion of sales and use tax receipts attributable to (A) sales of goods, (B) sales of services, (C) leases and (D) the use tax and (2) data showing annual corporation business tax liability in relation to certain characteristics of corporation business taxpayers. Such information concerning corporation business tax returns shall include data related to (A) schedules A, B, C, D and H and payments, refunds and assessments from such returns, to the extent that such information is included in such returns and (B) all corporations included on any list, for any income year commencing in 1989 and thereafter, which the department shall compile by beginning with the largest corporation business taxpayer for such year and continually adding the next largest taxpayer for such year until forty per cent of the total liability for said tax in such year is represented. Any data reported in accordance with this subsection shall be reported to the Office of Fiscal Analysis on compatible magnetic media, as determined by said office in consultation with the commissioner.

(c) The Commissioner of Revenue Services shall include in the annual report prepared in accordance with subsections (a) and (b) of this section any data that would be useful in assessing the impact of a change in any state tax base resulting in an increase or decrease equal to ten per cent of the tax from such tax base or ten million dollars, whichever amount is less.

(d) The Commissioner of Revenue Services shall submit to the legislative Office of Fiscal Analysis a monthly report concerning the sales and use taxes, including (1) gross receipts subject to sales tax, stated separately in respect to each category of sales, from sales of any tangible personal property, the leasing or rental of tangible personal property and the rendering of any services subject to said tax, (2) total consideration for purchases subject to the use tax, stated separately for each category, in respect to any tangible personal property, the leasing or rental of tangible personal property and the rendering of any services, (3) total amount of deductions related to each of the separate provisions for exemption under chapter 219 and (4) total amount of tax collected with respect to each of the industrial classifications included in the Standard Industrial Classification Code in current use for purposes of certain statistical data by the Commissioner of Revenue Services, provided the data required in this subdivision may, at the discretion of said commissioner be submitted, in lieu of the monthly submission as otherwise required in this section, within thirty days following the end of each calendar quarter commencing with the calendar quarter ending June 30, 1992.

(e) On or before January 1, 1995, and biennially thereafter, the legislative Office of Fiscal Analysis shall, within available appropriations, prepare and submit a tax expenditure report to the joint standing committee of the General Assembly having cognizance of all matters relating to finance, revenue and bonding. For the purposes of this subsection, "tax expenditure" means a tax exemption, exclusion, deduction or credit created under the general statutes or a public act and resulting in less tax revenue to the state or municipalities than they would otherwise receive. Each such report shall provide the following information for each tax expenditure: (1) A description of the tax expenditure; (2) the year in which the tax expenditure was enacted, the purpose for its enactment and a summary of any amendments to the tax expenditure since its enactment; (3) the estimated state and municipal fiscal impact of the tax expenditure during each fiscal year of the then current biennium, and an estimate of the revenue that would result from repeal of the tax expenditure; and (4) an estimate of the number of taxpayers receiving benefit from the tax expenditure. Upon receipt of each tax expenditure report the joint standing

committee of the General Assembly having cognizance of matters relating to finance, revenue and bonding shall meet to receive and analyze the report.

(f) (1) The Office of Fiscal Analysis shall not make known in any manner any information obtained from any such report or inventory, or any information obtained pursuant to subdivision (2) of this subsection which would allow the identification of any taxpayer or of the amount or source of income, profits, losses, expenditures or any particulars thereof set forth or disclosed in any return, statement or report required to be filed with or submitted to the commissioner which is discernible from such report or inventory, or from such information obtained pursuant to subdivision (2) of this subsection, except as provided in this subsection. The Office of Fiscal Analysis may disclose such information to other state officers and employees when required in the course of duty. No such officer or employee shall make known any such information to any other person except as provided in this subsection. Any person who violates any provision of this subsection shall be fined not more than one thousand dollars or imprisoned not more than one year, or both.

(2) (A) For purposes of revenue estimating and forecasting only, the Office of Fiscal Analysis may disclose information to any person under a contractual obligation to provide services for purposes of revenue estimating and forecasting to said office, but only to the extent necessary in connection with the providing of such services for purposes of revenue estimating and forecasting. No such person under a contractual obligation to provide such services to said office shall make known any such information to any other person, except as provided in this subsection.

(B) For purposes of revenue estimating and forecasting only, the Office of Fiscal Analysis may request, and the Commissioner of Revenue Services shall provide, for each type of tax levied by the state, all available return information, as defined in subdivision (2) of subsection (h) of section 12-15, pertaining to such type of tax levied by the state, to said office, provided names, addresses, account and registration numbers, and, to the extent in excess of four digits, Standard Industrial Classification Manual codes and North American Industrial Classification System United States Manual codes shall first have been redacted from such return information by said commissioner.

Sec. 12-8. Recording and deposit of funds. All funds received by the commissioner shall promptly be recorded with the Comptroller and deposited with the State Treasurer. The commissioner shall make daily deposits with the State Treasurer.

Sec. 12-9. Local officials to file statements concerning taxes. Penalty. The Secretary of the Office of Policy and Management shall annually cause to be prepared by the tax collector complete statements relating to the mill rate and tax levy during the preceding year, such statements to be made upon printed blanks to be prepared and furnished by the secretary to all such officers at least thirty days before the date prescribed by the secretary for the filing of such statements. Any person who neglects to file a true and correct report in the office of the secretary at the time and in the form required by him or which, in making and filing such report, includes

therein any wilful misstatement, shall forfeit one hundred 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.

Sec. 12-15. Limitations on inspection or disclosure of tax returns or return information available to the commissioner. (a) No officer or employee, including any former officer or former employee, of the state or of any other person who has or had access to returns or return information in accordance with subdivision (12) of subsection (b) of this section shall disclose or inspect any return or return information, except as provided in this section.

(b) The commissioner may disclose (1) returns or return information to (A) an authorized representative of another state agency or office, upon written request by the head of such agency or office, when required in the course of duty or when there is reasonable cause to believe that any state law is being violated, or (B) an authorized representative of an agency or office of the United States, upon written request by the head of such agency or office, when required in the course of duty or when there is reasonable cause to believe that any federal law is being violated, provided no such agency or office shall disclose such returns or return information, other than in a judicial or administrative proceeding to which such agency or office is a party pertaining to the enforcement of state or federal law, as the case may be, in a form which can be associated with, or otherwise identify, directly or indirectly, a particular taxpayer except that the names and addresses of jurors or potential jurors and the fact that the names were derived from the list of taxpayers pursuant to chapter 884 may be disclosed by the Judicial Branch; (2) returns or return information to the Auditors of Public Accounts, when required in the course of duty under chapter 23; (3) returns or return information to tax officers of another state or of a Canadian province or of a political subdivision of such other state or province or of the District of Columbia or to any officer of the United States Treasury Department or the United States Department of Health and Human Services, authorized for such purpose in accordance with an agreement between this state and such other state, province, political subdivision, the District of Columbia or department, respectively, when required in the administration of taxes imposed under the laws of such other state, province, political subdivision, the District of Columbia or the United States, respectively, and when a reciprocal arrangement exists; (4) returns or return information in any action, case or proceeding in any court of competent jurisdiction, when the commissioner or any other state department or agency is a party, and when such information is directly involved in such action, case or proceeding; (5) returns or return information to a taxpayer or its authorized representative, upon written request for a return filed by or return information on such taxpayer; (6) returns or return information to a successor, receiver, trustee, executor, administrator, assignee, guardian or guarantor of a taxpayer, when such person establishes, to the satisfaction of the commissioner, that such person has a material interest which will be affected by information contained in such returns or return information; (7) information to the assessor or an authorized representative of the chief executive officer of a Connecticut municipality, when the information disclosed is limited to (A) a list of real or personal property that is or may be subject to property taxes in such municipality, or (B) a list containing the name of each person who is issued any license, permit or certificate which is required, under the provisions of this title, to be conspicuously displayed and whose address is in such municipality; (8) real estate conveyance tax return information or controlling interest transfer tax return information to the town clerk or an authorized representative of the chief executive officer of a

Connecticut municipality to which the information relates; (9) estate tax returns and estate tax return information to the Probate Court Administrator or to the court of probate for the district within which a decedent resided at the date of the decedent's death, or within which the commissioner contends that a decedent resided at the date of the decedent's death or, if a decedent died a nonresident of this state, in the court of probate for the district within which real estate or tangible personal property of the decedent is situated, or within which the commissioner contends that real estate or tangible personal property of the decedent is situated; (10) returns or return information to the (A) Secretary of the Office of Policy and Management for purposes of subsection (b) of section 12-7a, and (B) Office of Fiscal Analysis for purposes of, and subject to the provisions of, subdivision (2) of subsection (f) of section 12-7b; (11) return information to the Jury Administrator, when the information disclosed is limited to the names, addresses, federal Social Security numbers and dates of birth, if available, of residents of this state, as defined in subdivision (1) of subsection (a) of section 12-701; (12) pursuant to regulations adopted by the commissioner, returns or return information to any person to the extent necessary in connection with the processing, storage, transmission or reproduction of such returns or return information, and the programming, maintenance, repair, testing or procurement of equipment, or the providing of other services, for purposes of tax administration; (13) without written request and unless the commissioner determines that disclosure would identify a confidential informant or seriously impair a civil or criminal tax investigation, returns and return information which may constitute evidence of a violation of any civil or criminal law of this state or the United States to the extent necessary to apprise the head of such agency or office charged with the responsibility of enforcing such law, in which event the head of such agency or office may disclose such return information to officers and employees of such agency or office to the extent necessary to enforce such law; (14) names and addresses of operators, as defined in section 12-407, to tourism districts, as defined in section 10-397; (15) names of each licensed dealer, as defined in section 12-285, and the location of the premises covered by the dealer's license; (16) to a tobacco product manufacturer that places funds into escrow pursuant to the provisions of subsection (a) of section 4-28i, return information of a distributor licensed under the provisions of chapter 214 or chapter 214a, provided the information disclosed is limited to information relating to such manufacturer's sales to consumers within this state, whether directly or through a distributor, dealer or similar intermediary or intermediaries, of cigarettes, as defined in section 4-28h, and further provided there is reasonable cause to believe that such manufacturer is not in compliance with section 4-28i; (17) returns, which shall not include a copy of the return filed with the commissioner, or return information for purposes of section 12-217z; and (18) returns or return information to the State Elections Enforcement Commission, upon written request by said commission, when necessary to investigate suspected violations of state election laws.

(c) Any federal returns or return information made available to the commissioner in accordance with a written agreement between the commissioner and the Internal Revenue Service concerning exchange of information for tax administration purposes, shall not be open to inspection by or disclosed to any individual or disclosed in any manner other than as permitted under the provisions of Section 6103 of the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended.

(d) (1) The commissioner may, upon request, verify whether or not any license, permit or certificate required under the provisions of this title to be conspicuously displayed has been issued by the commissioner to any particular person.

(2) The commissioner may make public the names and municipality of residence or postal district of persons entitled to tax refunds for purposes of notifying them when the commissioner, after reasonable effort and lapse of time, has been unable to locate such persons.

(e) The commissioner may refuse to open to inspection or disclose to any person any returns or return information made available to the commissioner by any tax officer of another state, a Canadian province or political subdivision of such other state or province or of the District of Columbia or by any officer of the United States Treasury Department or the United States Department of Health and Human Services in accordance with a written agreement between this state and such other state, province, political subdivision, the District of Columbia or department, respectively, which agreement provides that the disclosure of such returns or return information by the commissioner is prohibited. In addition, he may refuse to open to inspection or disclosure to any state or United States agency or office described in subdivision (1) of subsection (b) of this section, returns or return information unless such agency or office shall have: (1) Established and maintained, to the satisfaction of the commissioner, a permanent system of standardized records with respect to any request, the reason for such request, and the date of such request made by or of it and any disclosure or inspection of returns or return information made by or to it; (2) established and maintained, to the satisfaction of the commissioner, a secure area or place in which such returns or return information shall be stored; (3) restricted, to the satisfaction of the commissioner, access to the returns or return information only to persons whose duties or responsibilities require access and to whom disclosure may be made under this section or by whom inspection may be made under this section; (4) provided such other safeguards which the commissioner prescribes as necessary or appropriate to protect the confidentiality of the returns or return information; (5) furnished a report to the commissioner, at such time and containing such information as the commissioner may prescribe, which describes the procedures established and utilized by such agency or office for ensuring the confidentiality of returns and return information required by this subsection; and (6) upon completion of use of such returns or return information, returned to the commissioner such returns or return information, along with any copies made therefrom, or makes such returns or return information undisclosable in such manner as the commissioner may prescribe and furnishes a written report to the commissioner identifying the returns or return information that were made undisclosable.

(f) Returns and return information shall, without written request, be open to inspection by or disclosure to: (1) Officers and employees of the Department of Revenue Services whose official duties require such inspection or disclosure for tax administration purposes; (2) officers or employees of an agency or office in accordance with subdivision (1) or (13) of subsection (b) of this section whose official duties require such inspection; and (3) officers or employees of any person in accordance with subdivision (12) of subsection (b) of this section, whose duties require such inspection or disclosure.

(g) Any person who violates any provision of this section shall be fined not more than one thousand dollars or imprisoned not more than one year, or both.

(h) For purposes of this section:

(1) "Return" means any tax or information return, declaration of estimated tax, claim for refund, license application, permit application, registration application or other application required by, or provided for or permitted under, the provisions of this or any other title which is filed with the commissioner by, on behalf of, or with respect to any person, and any amendment or supplement thereto, including supporting schedules, attachments, or lists which are supplemental to, or part of, the return so filed.

(2) "Return information" means a taxpayer's identity, the nature, source, or amount of the taxpayer's income, payments, receipts, deductions, exemptions, credits, assets, liabilities, net worth, tax liability, tax collected or withheld, tax underreportings, tax overreportings, or tax payments, whether the taxpayer's return was, is being, or will be examined or subjected to other investigation or processing, or any other data received by, recorded by, prepared by, furnished to, or collected by the commissioner with respect to a return or with respect to the determination of the existence, or possible existence, of liability of any person for any tax, penalty, interest, fine, forfeiture, or other imposition, or offense. "Return information" does not include data in a form which cannot be associated with, or otherwise identify, directly or indirectly, a particular taxpayer. Nothing in the preceding sentence, or in any other provision of law, shall be construed to require the disclosure of standards used or to be used for the selection of returns for examination, or data used or to be used for determining such standards or the disclosure of the identity of a confidential informant, whether or not a civil or criminal tax investigation has been undertaken or completed.

(3) "Disclosure" means the making known to any person, in any manner whatever, a return or return information.

(4) "Inspection" means any examination of a return or return information.

(5) "Tax administration" means the administration, management, conduct, direction and supervision of the execution and application of the tax laws of this state, and the development and formulation of tax policy relating to existing or proposed tax laws of this state, and includes assessment, collection, enforcement, litigation, publication and statistical gathering functions under such laws.

Sec. 12-19. Grants in lieu of taxes on state-owned property; land taken for flood control. Section 12-19 is repealed.

Sec. 12-19a. Grants in lieu of taxes on state-owned real property, reservation land held in trust by the state for an Indian tribe, municipally owned airports and land taken into trust by the federal government for the Mashantucket Pequot Tribal Nation and the Mohegan Tribe of Indians of Connecticut. (a) On or before January first, annually, the Secretary of the Office of Policy and Management shall determine the amount due, as a state grant in lieu of taxes, to each town in this state wherein state-owned real property, reservation land held in trust by the state for an Indian tribe or a municipally owned airport, except that which was acquired and used for highways and bridges, but not excepting property acquired and used for highway

administration or maintenance purposes, is located. The grant payable to any town under the provisions of this section in the state fiscal year commencing July 1, 1999, and each fiscal year thereafter, shall be equal to the total of (1) (A) one hundred per cent of the property taxes which would have been paid with respect to any facility designated by the Commissioner of Correction, on or before August first of each year, to be a correctional facility administered under the auspices of the Department of Correction or a juvenile detention center under direction of the Department of Children and Families that was used for incarcerative purposes during the preceding fiscal year. If a list containing the name and location of such designated facilities and information concerning their use for purposes of incarceration during the preceding fiscal year is not available from the Secretary of the State on the first day of August of any year, said commissioner shall, on said first day of August, certify to the Secretary of the Office of Policy and Management a list containing such information, (B) one hundred per cent of the property taxes which would have been paid with respect to that portion of the John Dempsey Hospital located at The University of Connecticut Health Center in Farmington that is used as a permanent medical ward for prisoners under the custody of the Department of Correction. Nothing in this section shall be construed as designating any portion of The University of Connecticut Health Center John Dempsey Hospital as a correctional facility, and (C) in the state fiscal year commencing July 1, 2001, and each fiscal year thereafter, one hundred per cent of the property taxes which would have been paid on any land designated within the 1983 Settlement boundary and taken into trust by the federal government for the Mashantucket Pequot Tribal Nation on or after June 8, 1999, (2) subject to the provisions of subsection (c) of this section, sixty-five per cent of the property taxes which would have been paid with respect to the buildings and grounds comprising Connecticut Valley Hospital in Middletown. Such grant shall commence with the fiscal year beginning July 1, 2000, and continuing each year thereafter, (3) notwithstanding the provisions of subsections (b) and (c) of this section, with respect to any town in which more than fifty per cent of the property is state-owned real property, one hundred per cent of the property taxes which would have been paid with respect to such state-owned property. Such grant shall commence with the fiscal year beginning July 1, 1997, and continuing each year thereafter, (4) subject to the provisions of subsection (c) of this section, forty-five per cent of the property taxes which would have been paid with respect to all other state-owned real property, (5) forty-five per cent of the property taxes which would have been paid with respect to all municipally owned airports; except for the exemption applicable to such property, on the assessment list in such town for the assessment date two years prior to the commencement of the state fiscal year in which such grant is payable. The grant provided pursuant to this section for any municipally owned airport shall be paid to any municipality in which the airport is located, except that the grant applicable to Sikorsky Airport shall be paid half to the town of Stratford and half to the city of Bridgeport, and (6) forty-five per cent of the property taxes which would have been paid with respect to any land designated within the 1983 Settlement boundary and taken into trust by the federal government for the Mashantucket Pequot Tribal Nation prior to June 8, 1999, or taken into trust by the federal government for the Mohegan Tribe of Indians of Connecticut, provided (A) the real property subject to this subdivision shall be the land only, and shall not include the assessed value of any structures, buildings or other improvements on such land, and (B) said forty-five per cent grant shall be phased in as follows: (i) In the fiscal year commencing July 1, 2012, an amount equal to ten per cent of said forty-five per cent grant, (ii) in the fiscal year commencing July 1, 2013, thirty-five per cent of said forty-five per cent grant, (iii)

in the fiscal year commencing July 1, 2014, sixty per cent of said forty-five per cent grant, (iv) in the fiscal year commencing July 1, 2015, eighty-five per cent of said forty-five per cent grant, and (v) in the fiscal year commencing July 1, 2016, one hundred per cent of said forty-five per cent grant.

(b) For the fiscal year ending June 30, 2000, and in each fiscal year thereafter, the amount of the grant payable to each municipality in accordance with this section shall be reduced proportionately in the event that the total of such grants in such year exceeds the amount appropriated for the purposes of this section with respect to such year except that, for the fiscal years commencing July 1, 2012, July 1, 2013, July 1, 2014, and July 1, 2015, the amount of the grant payable in accordance with subdivision (6) of subsection (a) of this section shall not be reduced.

(c) As used in this section "total tax levied" means the total real property tax levy in such town for the fiscal year preceding the fiscal year in which a grant in lieu of taxes under this section is made, reduced by the Secretary of the Office of Policy and Management in an amount equal to all reimbursements certified as payable to such town by the secretary for real property exemptions and credits on the taxable grand list or rate bill of such town for the assessment year that corresponds to that for which the assessed valuation of the state-owned land and buildings has been provided. For purposes of this section and section 12-19b, any real property which is owned by the John Dempsey Hospital Finance Corporation established pursuant to the provisions of sections 10a-250 to 10a-263, inclusive, or by one or more subsidiary corporations established pursuant to subdivision (13) of section 10a-254 and which is free from taxation pursuant to the provisions of subdivision (13) of section 10a-259 shall be deemed to be state-owned real property. As used in this section and section 12-19b, "town" includes borough.

(d) In the fiscal year ending June 30, 1991, and in each fiscal year thereafter, the portion of the grant payable to any town as determined in accordance with subdivisions (2) and (4) of subsection (a) of this section, shall not be greater than the following percentage of total tax levied by such town on real property in the preceding calendar year as follows: (1) In the fiscal year ending June 30, 1991, ten per cent, (2) in the fiscal year ending June 30, 1992, twelve per cent, (3) in the fiscal year ending June 30, 1993, fourteen per cent, (4) in the fiscal year ending June 30, 1994, twenty-seven per cent, (5) in the fiscal year ending June 30, 1995, thirty-five per cent, (6) in the fiscal year ending June 30, 1996, forty-two per cent, (7) in the fiscal year ending June 30, 1997, forty-nine per cent, (8) in the fiscal year ending June 30, 1998, fifty-six per cent, (9) in the fiscal year ending June 30, 1999, sixty-three per cent, (10) in the fiscal year ending June 30, 2000, seventy per cent, (11) in the fiscal year ending June 30, 2001, seventy-seven per cent, (12) in the fiscal year ending June 30, 2002, eighty-four per cent, (13) in the fiscal year ending June 30, 2003, ninety-two per cent, and (14) in the fiscal year ending June 30, 2004, and in each fiscal year thereafter, one hundred per cent.

(e) In the fiscal year commencing July 1, 1999, and in each fiscal year thereafter, the Commissioner of Transportation shall pay from the Bradley International Airport Enterprise Fund to the State Comptroller, on or before September fifteenth, the portion of the state grant in lieu of taxes payable under the provisions of this section at the rate of twenty per cent of the property taxes which would have been paid to the towns of East Granby, Suffield, Windsor and

Windsor Locks for real property located at Bradley International Airport. Such payment shall be credited to the appropriation from the General Fund for reimbursements to towns for loss of taxes on state property.

(f) Notwithstanding the provisions of this section in effect prior to January 1, 1997, any grant in lieu of taxes on state-owned real property made to any town in excess of seven and one-half per cent of the total tax levied on real property by such town is validated.

Sec. 12-19b. Valuation of land and buildings for grants under section 12-19a. Revaluation. Appeals. (a) Not later than April first in any assessment year, any town or borough to which a grant is payable under the provisions of section 12-19a shall provide the Secretary of the Office of Policy and Management with the assessed valuation of the real property eligible therefor as of the first day of October immediately preceding, adjusted in accordance with any gradual increase in or deferment of assessed values of real property implemented in accordance with section 12-62c, which is required for computation of such grant. Any town which neglects to transmit to the secretary the assessed valuation 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. Said secretary may on or before the first day of August of the state fiscal year in which such grant is payable, reevaluate any such property when, in the secretary's judgment, the valuation is inaccurate and shall notify such town of such reevaluation by certified or registered mail. Any town or borough aggrieved by the action of the secretary under the provisions of this section may, not later than ten business days following receipt of such notice, appeal to the secretary for a hearing concerning such reevaluation. Such appeal shall be in writing and shall include a statement as to the reasons for such appeal. The secretary shall, not later than ten business days following receipt of such appeal, grant or deny such hearing by notification in writing, including in the event of a denial, a statement as to the reasons for such denial. Such notification shall be sent by certified or registered mail. If any town or borough is aggrieved by the action of the secretary following such hearing or in denying any such hearing, the town or borough may not later than ten business days after receiving such notice, appeal to the superior court for the judicial district wherein such town is located. Any such appeal shall be privileged.

(b) Notwithstanding the provisions of section 12-19a or subsection (a) of this section, there shall be an amount due the municipality of Voluntown, on or before the thirtieth day of September, annually, with respect to any state-owned forest, of an additional sixty thousand dollars, which amount shall be paid from the annual appropriation, from the General Fund, for reimbursement to towns for loss of taxes on private tax-exempt property.

Sec. 12-19c. Certification and payment to each town or borough. The Secretary of the Office of Policy and Management shall, not later than September fifteenth, certify to the Comptroller the amount due each town or borough under the provisions of section 12-19a, or under any recomputation occurring prior to said September fifteenth which may be effected as the result of the provisions of section 12-19b, and the Comptroller shall draw an order on the Treasurer on or before the fifth business day following September fifteenth and the Treasurer shall pay the amount thereof to such town on or before the thirtieth day of September following. If any recomputation is effected as the result of the provisions of section 12-19b on or after the

August first following the date on which the town has provided the assessed valuation in question, any adjustments to the amount due to any town for the period for which such adjustments were made shall be made in the next payment the Treasurer shall make to such town pursuant to this section.

Sec. 12-20a. Grants in lieu of taxes on real property of private colleges, general hospitals, chronic disease hospitals and certain urgent care facilities. (a) On or before January first, annually, the Secretary of the Office of Policy and Management shall determine the amount due to each municipality in the state, in accordance with this section, as a state grant in lieu of taxes with respect to real property owned by any private nonprofit institution of higher learning or any nonprofit general hospital facility or free standing chronic disease hospital or an urgent care facility that operates for at least twelve hours a day and that had been the location of a nonprofit general hospital for at least a portion of calendar year 1996 to receive payments in lieu of taxes for such property, exclusive of any such facility operated by the federal government, except a campus of the United States Department of Veterans Affairs Connecticut Healthcare Systems, or the state of Connecticut or any subdivision thereof. As used in this section "private nonprofit institution of higher learning" means any such institution, as defined in subsection (a) of section 10a-34, or any independent college or university, as defined in section 10a-37, that is engaged primarily in education beyond the high school level, and offers courses of instruction for which college or university-level credit may be given or may be received by transfer, the property of which is exempt from property tax under any of the subdivisions of section 12-81; "nonprofit general hospital facility" means any such facility which is used primarily for the purpose of general medical care and treatment, exclusive of any hospital facility used primarily for the care and treatment of special types of disease or physical or mental conditions; and "free standing chronic disease hospital" means a facility which provides for the care and treatment of chronic diseases, excluding any such facility having an ownership affiliation with and operated in the same location as a chronic and convalescent nursing home.

(b) The grant payable to any municipality under the provisions of this section in the state fiscal year commencing July 1, 1999, and in each fiscal year thereafter, shall be equal to seventy-seven per cent of the property taxes which, except for any exemption applicable to any such institution of higher education or general hospital facility under the provisions of section 12-81, would have been paid with respect to such exempt real property on the assessment list in such municipality for the assessment date two years prior to the commencement of the state fiscal year in which such grant is payable. The amount of the grant payable to each municipality in any year in accordance with this section shall be reduced proportionately in the event that the total of such grants in such year exceeds the amount appropriated for the purposes of this section with respect to such year.

(c) Notwithstanding the provisions of subsection (b) of this section, the amount of the grant payable to any municipality under the provisions of this section with respect to a campus of the United States Department of Veterans Affairs Connecticut Healthcare Systems shall be as follows: (1) For the fiscal year ending June 30, 2007, twenty per cent of the amount payable in accordance with said subsection (b); (2) for the fiscal year ending June 30, 2008, forty per cent

of such amount; (3) for the fiscal year ending June 30, 2009, sixty per cent of such amount; (4) for the fiscal year ending June 30, 2010, eighty per cent of such amount; (5) for the fiscal year ending June 30, 2011, and each fiscal year thereafter, one hundred per cent of such amount.

(d) As used in this section and section 12-20b, the word "municipality" means any town, consolidated town and city, consolidated town and borough, borough, district, as defined in section 7-324, and any city not consolidated with a town.

Sec. 12-20b. Valuation of property of private colleges and general hospitals for purposes of state grants in lieu of taxes. Revaluation. Appeals. Connecticut Hospice in Branford. United States Coast Guard Academy in New London. (a) Not later than April first in each year, any municipality to which a grant is payable under the provisions of section 12-20a shall provide the Secretary of the Office of Policy and Management with the assessed valuation of the tax-exempt real property as of the immediately preceding October first, adjusted in accordance with any gradual increase in or deferment of assessed values of real property implemented in accordance with section 12-62c, which is required for computation of such grant. Any municipality which neglects to transmit to the Secretary of the Office of Policy and Management the assessed valuation 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. Said secretary may, on or before the first day of August of the state fiscal year in which such grant is payable, reevaluate any such property when, in his judgment, the valuation is inaccurate and shall notify such municipality of such reevaluation. Any municipality aggrieved by the action of said secretary under the provisions of this section may, not later than ten business days following receipt of such notice, appeal to the secretary for a hearing concerning such reevaluation, provided such appeal shall be in writing and shall include a statement as to the reasons for such appeal. The secretary shall, not later than ten business days following receipt of such appeal, grant or deny such hearing by notification in writing, including in the event of a denial, a statement as to the reasons for such denial. If any municipality is aggrieved by the action of the secretary following such hearing or in denying any such hearing, the municipality may not later than two weeks after such notice, appeal to the superior court for the judicial district in which the municipality is located. Any such appeal shall be privileged. Said secretary shall certify to the Comptroller the amount due each municipality under the provisions of section 12-20a, or under any recomputation occurring prior to September fifteenth which may be effected as the result of the provisions of this section, and the Comptroller shall draw his order on the Treasurer on or before the fifth business day following September fifteenth and the Treasurer shall pay the amount thereof to such municipality on or before the thirtieth day of September following. If any recomputation is effected as the result of the provisions of this section on or after the January first following the date on which the municipality has provided the assessed valuation in question, any adjustments to the amount due to any municipality for the period for which such adjustments were made shall be made in the next payment the Treasurer shall make to such municipality pursuant to this section.

(b) Notwithstanding the provisions of section 12-20a or subsection (a) of this section, the amount due the municipality of Branford, on or before the thirtieth day of September, annually, with respect to the Connecticut Hospice, in Branford, shall be one hundred thousand dollars,

which amount shall be paid from the annual appropriation, from the General Fund, for reimbursement to towns for loss of taxes on private tax-exempt property.

(c) Notwithstanding the provisions of section 12-20a or subsection (a) of this section, the amount due the city of New London, on or before the thirtieth day of September, annually, with respect to the United States Coast Guard Academy in New London, shall be one million dollars, which amount shall be paid from the annual appropriation, from the General Fund, for reimbursement to towns for loss of taxes on private tax-exempt property.

Sec. 12-20c. Municipal option to share payments in lieu of taxes with special services district. Any municipality may provide to a special services district within such municipality a portion of any payment from the state in lieu of property tax revenues which would have been received except for a tax credit, tax exemption or tax abatement authorized under chapter 203 or 204 if such payment is attributable to property within such district.

Sec. 12-27. Abstract book and lists. Except as otherwise provided by law, the Secretary of the Office of Policy and Management shall approve for all towns and cities the form of printed abstract book to be used by the assessing officials of such municipalities, provided no form of printed abstract shall be approved which does not provide for the inclusion of data concerning real and personal property assessments and exemptions related thereto in a manner which would allow the secretary to comply with the provisions of section 12-120a.

CHAPTER 203*
PROPERTY TAX ASSESSMENT

*See Sec. 7-568 re additional property tax to pay current year's expenses.

See Sec. 12-1d for transfer of functions, powers and duties under this chapter to Secretary of the Office of Policy and Management.

Property in city of Stamford is subject to town taxes to meet expenses of services performed outside city and not benefiting property owners in city. 134 C. 65. Municipalities have no powers of taxation except those expressly given to them by the legislature. 145 C. 375. Strict compliance with statutory provisions is a condition precedent to the imposition of a valid tax. 147 C. 262. Cited. 149 C. 32; 158 C. 148; 195 C. 587, 593; 235 C. 637.

Cited. 4 CA 426.

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Sec. 12-40. Notice requiring declaration of personal property. The assessors in each town, except as otherwise specially provided by law, shall, on or before the fifteenth day of October annually, post on the signposts therein, if any, or at some other exterior place near the office of the town clerk, or publish in a newspaper published in such town or, if no newspaper is published in such town, then in any newspaper published in the state having a general circulation in such town, a notice requiring all persons therein liable to pay taxes to bring in a declaration of the taxable personal property belonging to them on the first day of October in that year in accordance with section 12-42 and the taxable personal property for which a declaration is required in accordance with section 12-43.

(1949 Rev., S. 1717; P.A. 84-146, S. 6; P.A. 99-189, S. 1, 20.)

History: P.A. 84-146 included a reference to posting of notice on a place other than a signpost; P.A. 99-189 replaced list with declaration, effective June 23, 1999, and applicable to assessment years of municipalities commencing on or after October 1, 1999.

Personal property in hands of executors, administrators or trustees. 30 C. 402; 38 C. 443. Same in hands of receivers of insolvent corporations. 61 C. 112; 82 C. 411. Obligation to bring in list is personal to each taxpayer. 81 C. 644. Commencement of condemnation proceedings to take property no excuse for failure to file list. 88 C. 76. Cited. 147 C. 308; 210 C. 233; 240 C. 422.

Sec. 12-40a. Committee for training, examination and certification of assessment personnel. Fees. Certification by Secretary of the Office of Policy and Management. (a) There shall be a committee for the purpose of establishing a program and procedures for the training, examination and certification of assessment personnel, appointed by the Secretary of the Office of Policy and Management and consisting of seven members, six of whom shall serve without pay and shall be appointed initially as follows: Two members for two-year terms; two members for four-year terms; and two members for six-year terms. No less than one member shall be from a municipality with a population over fifty thousand, and no less than one member shall be from a municipality with a population under five thousand. The seventh member shall be an employee of the Office of Policy and Management, who shall have demonstrated competence in Connecticut assessment practices. The Secretary of the Office of Policy and Management shall thereafter appoint two members every two years for six-year terms. Each member of the committee, other than the representative from the Office of Policy and Management, shall, on and after July 1, 1984, be a person certified pursuant to subsection (b) of this section and shall have demonstrated competence in Connecticut assessment practices. Each member of the committee, other than the representative from the Office of Policy and Management, appointed on or after July 1, 1984, shall be employed by a municipality in the state in a position relating to the assessment of property for the purposes of the property tax. Any member of the committee who ceases to be an employee of the Office of Policy and Management, or to be certified pursuant to subsection (b) of this section, as the case may be, shall cease to be a member of the committee and the secretary shall appoint a replacement to fill the remainder of the term. Said committee shall elect its own chairman and adopt regulations, in accordance with the provisions of chapter 54, for the training, fees and examination of assessment personnel including standards

for the certification and recertification of assessors. Such regulations may include requirements for any type of training or experience, or combination thereof, the committee deems appropriate.

(b) Any person may participate in training on assessment practices prescribed by said committee. Upon completion of the requirements provided for in regulations adopted under subsection (a) of this section and successful completion of any examination prescribed by said committee, any person shall be recommended to the Secretary of the Office of Policy and Management as a candidate for certification as a certified Connecticut municipal assessor. The Secretary of the Office of Policy and Management shall certify any qualified candidate recommended by said committee as a certified Connecticut municipal assessor and may rescind such certification for sufficient cause as said secretary may determine. Such certification shall be valid for five years from the date of issuance. Said secretary may certify a candidate who has not completed such training provided such candidate has experience in Connecticut assessment practices to such extent, determined by said secretary, as to make it unnecessary to complete such training; provided, such candidate shall be required to successfully complete any examination prescribed by said committee.

(P.A. 74-255, S. 1–3; P.A. 77-614, S. 139, 610; P.A. 79-610, S. 3, 47; P.A. 84-485, S. 1, 2; P.A. 95-283, S. 1, 68; P.A. 96-224, S. 3; P.A. 97-80, S. 1, 2.)

History: P.A. 77-614 substituted commissioner of revenue services for tax commissioner, effective January 1, 1979; P.A. 79-610 substituted secretary of the office of policy and management for commissioner of revenue services, effective July 1, 1980; P.A. 84-485 amended Subsec. (a) to include a member from the office of policy and management, halved population requirements related to member selection, and added certification and employment qualification for other members; P.A. 95-283 amended Subsec. (a) to add requirement for rules and regulations to include standards for certification and recertification of assessors and Subsec. (b) to provide that certification is valid for five years, effective July 6, 1995; P.A. 96-224 amended Subsec. (a) to authorize fees and amended Subsec. (b) to eliminate reference to training "courses"; P.A. 97-80 amended Subsec. (a) to make a technical change and add provision authorizing regulations to include requirements for any type of training or experience and amended Subsec. (b) to require completion of regulation requirements and successful completion of examination for recommendation, effective May 29, 1997.

Sec. 12-41. Filing of declaration. (a) **Definitions.** "Municipality", whenever used in this section, includes each town, consolidated town and city, and consolidated town and borough.

(b) **Motor vehicles.** No person required by law to file an annual declaration of personal property shall include in such declaration motor vehicles that are registered in the office of the state Commissioner of Motor Vehicles. With respect to any vehicle subject to taxation in a town other than the town in which such vehicle is registered, pursuant to section 12-71, information concerning such vehicle may be included in a declaration filed pursuant to this section or section 12-43, or on a report filed pursuant to section 12-57a.

(c) **Property included. Confidentiality of commercial and financial information.** The annual declaration of the tangible personal property owned by such person on the assessment

date, shall include, but is not limited to, the following property: Machinery used in mills and factories, cables, wires, poles, underground mains, conduits, pipes and other fixtures of water, gas, electric and heating companies, leasehold improvements classified as other than real property and furniture and fixtures of stores, offices, hotels, restaurants, taverns, halls, factories and manufacturers. Commercial or financial information in any declaration filed under this section shall not be open for public inspection.

(d) **Electronic filing.** Any person required by law to file an annual declaration of personal property may sign and file such declaration electronically on a form provided by the assessor of a municipality, provided such municipality (1) has the technological ability to accept electronic signatures, and (2) agrees to accept electronic signatures for annual declarations of personal property.

(e) **Penalty.** (1) Any person who fails to file a declaration of personal property on or before the first day of November, or on or before the extended filing date as granted by the assessor pursuant to section 12-42 shall be subject to a penalty equal to twenty-five per cent of the assessment of such property; (2) any person who files a declaration of personal property in a timely manner, but has omitted property, as defined in section 12-53, shall be subject to a penalty equal to twenty-five per cent of the assessment of such omitted property. The penalty shall be added to the grand list by the assessor of the town in which such property is taxable; and (3) any declaration received by the municipality to which it is due that is in an envelope bearing a postmark, as defined in section 1-2a, showing a date within the allowed filing period shall not be deemed to be delinquent.

(1949 Rev., S. 1719; 1951, S. 1037d; 1957, P.A. 13, S. 68; 1961, P.A. 517, S. 127; February, 1965, P.A. 461, S. 2; P.A. 77-614, S. 139, 610; P.A. 79-610, S. 3, 47; P.A. 83-485, S. 11, 13; P.A. 87-245, S. 1, 10; P.A. 99-189, S. 2, 20; P.A. 04-228, S. 1; P.A. 08-130, S. 2; P.A. 11-69, S. 1.)

History: 1961 act stated that real estate need not be included in lists in Subsec. (d) and rearranged subsections; 1965 act amended Subsec. (e) to combine elements of two separate provisions re goods on hand of merchants and traders and re goods on hand re manufacturers into one provision for both and to include reference to mechanical business; P.A. 77-614 substituted commissioner of revenue services for tax commissioner, effective January 1, 1979; P.A. 79-610 substituted secretary of the office of policy and management for commissioner of revenue services, effective July 1, 1980; P.A. 83-485 amended Subsec. (d) by providing that any assessor's office utilizing data processing or computer equipment for such real estate records or information shall be deemed to be in compliance with requirements in Subsec. (d), subject to provisions concerning duplicate records and capability of transfer to printed form, effective June 30, 1983, and applicable in any town to the assessment year commencing October 1, 1983, and each assessment year thereafter; P.A. 87-245 amended Subsec. (f) to increase penalty from 10% to 25%, effective June 1, 1987, and applicable to assessment years of municipalities commencing on or after October 1, 1987; (Revisor's note: In 1997 the term "state Motor Vehicle Commissioner" in Subsec. (b) was replaced editorially by the Revisors with "Commissioner of Motor Vehicles" for consistency with customary statutory usage); P.A. 99-189 replaced list with declaration, deleted obsolete provisions, added leasehold improvements classified as other than

real property, added new Subsec. (d) re 25% penalty and deleted provision requiring Office of Policy and Management approval, effective June 23, 1999, and applicable to assessment years of municipalities commencing on or after October 1, 1999; P.A. 04-228 amended Subsec. (b) to add provision re vehicle subject to taxation in town other than the one in which it is registered, effective June 8, 2004; P.A. 08-130 amended Subsec. (d) by adding Subdiv. (3) re declaration postmarked within allowed filing period not deemed delinquent, effective June 5, 2008, and applicable to annual declarations due on or after November 1, 2008; P.A. 11-69 made a technical change in Subsec. (b), added new Subsec. (d) re filing annual declaration electronically and redesignated existing Subsec. (d) as Subsec. (e), effective October 1, 2011, and applicable to assessment years commencing on or after that date.

See Sec. 12-169 re payment date for local taxes due on Saturday, Sunday or legal holiday.

See Sec. 14-163 re duty of Motor Vehicles Commissioner to furnish lists of motor vehicle and snowmobile owners to town assessors.

Corporation's motor vehicles properly are assessed, for purposes of personal property taxation, in the town in which corporation maintains its principal place of business, irrespective of where its motor vehicles are actually located. 266 C. 706.

Subsec. (b):

Motor vehicles registered in Connecticut are exempt from declaration of taxable personal property required under the general statutory scheme for taxation of personal property. 266 C. 706.

Sec. 12-42. Extension for filing declaration. Assessor preparation of declaration when none filed. The assessors may grant an extension of not more than forty-five days to file the declaration required pursuant to section 12-41 upon determination that there is good cause. If no declaration is filed, the assessors shall fill out a declaration including all property which the assessors have reason to believe is owned by the person for whom such declaration is prepared, liable to taxation, at the percentage of its actual valuation, as determined by the assessors in accordance with the provisions of sections 12-63 and 12-71, from the best information they can obtain, and add thereto twenty-five per cent of such assessment. When the first day of November is a Saturday or Sunday, the declaration may be filed or postmarked on the next business day following.

(1949 Rev., S. 1718; June, 1955, S. 1036d; 1957, P.A. 673, S. 2; P.A. 87-245, S. 2, 10; P.A. 96-224, S. 1; P.A. 99-189, S. 3, 20.)

History: P.A. 87-245 increased penalty from 10% to 25%, effective June 1, 1987, and applicable to assessment years of municipalities commencing on or after October 1, 1987; P.A. 96-224 authorized assessors to grant an extension; P.A. 99-189 changed list to declaration and added timely filing requirement if deadline falls on Saturday or Sunday, effective June 23, 1999, and applicable to assessment years of municipalities commencing on or after October 1, 1999.

See Sec. 12-54 re assessors' examination of persons failing to return list of taxable property.

Irregularities in perfecting grand list. 30 C. 394. One giving in list estopped from claiming listed property is not taxable. 30 C. 398; 51 C. 259. Listing of real property against nonresident bankrupt corporation before assignment recorded here, good. 36 C. 283. Assessors having information sufficient to found honest belief may fill out list for negligent taxpayer. 54 C. 436. They may do so without learning of or specifying particular property. Id., 440; 58 C. 269. Under former law, nonresidents not liable to ten per cent addition. 56 C. 351; 89 C. 437. Effect of assessors' action in adding property. Id., 438. Reference to previous list is insufficient description. 103 C. 152. Where assessors make out list, property must be listed in separate parcels; mandamus lies to compel performance of such duty. 104 C. 546, 547. Owner's valuation not required. 108 C. 125. Burden is on property owner to furnish facts. 117 C. 393. Cited. 123 C. 546; 147 C. 262; 212 C. 167; Id., 639; 232 C. 335; 240 C. 192; Id., 422.

Sec. 12-43. Property of nonresidents. Each owner of tangible personal property located in any town for three months or more during the assessment year immediately preceding any assessment day, who is a nonresident of such town, shall file a declaration of such personal property with the assessors of the town in which the same is located on such assessment day, if located in such town for three months or more in such year, otherwise, in the town in which such property is located for the three months or more in such year nearest to such assessment day, under the same provisions as apply to residents, and such personal property shall not be liable to taxation in any other town in this state. The declaration of each nonresident taxpayer shall contain the nonresident's post-office and street address. At least thirty days before the expiration of the time for filing such declaration, the assessors shall mail blank declaration forms to each nonresident, or to such nonresident's attorney or agent having custody of the nonresident's taxable property, or send such forms electronically to such nonresident's electronic mail address or the electronic mail address of such nonresident's attorney or agent, provided such nonresident has requested, in writing, to receive such forms electronically. If the identity or mailing address of a nonresident taxpayer is not discovered until after the expiration of time for filing a declaration, the assessor shall, not later than ten days after determining the identity or mailing address, mail a declaration form to the nonresident taxpayer. Said taxpayer shall file the declaration not later than fifteen days after the date such declaration form is sent. Each nonresident taxpayer who fails to file a declaration in accordance with the provisions of this section shall be subject to the penalty provided in subsection (e) of section 12-41. As used in this section, "nonresident" means a person who does not reside in the town in which such person's tangible personal property is located on the assessment day, or a company, corporation, limited liability company, partnership or any other type of business enterprise that does not have an established place for conducting business in such town on the assessment day.

(1949 Rev., S. 1720; P.A. 75-454, S. 1, 2; P.A. 76-322, S. 20, 27; P.A. 77-614, S. 139, 610; P.A. 79-610, S. 3, 47; P.A. 82-458, S. 1, 3; P.A. 99-189, S. 4, 20; P.A. 11-69, S. 2.)

History: P.A. 75-454 deleted requirement that blank forms be mailed at least 15 days before expiration of filing time and inserted requirement that nonresidents file lists within 15 days after receiving blank forms; P.A. 76-322 repealed 1975 amendments, returning statute to pre-1975 status; P.A. 77-614 substituted commissioner of revenue services for tax commissioner, effective January 1, 1979; P.A. 79-610 substituted secretary of the office of policy and management for commissioner of revenue services, effective July 1, 1980; P.A. 82-458 amended provisions

concerning period of time personal property of nonresidents of any town must be located in such town to be subject to tax therein by deleting "more than seven months during the year" and substituting "three months or more during the assessment year immediately preceding any assessment day", effective June 8, 1982 and applicable in any town with respect to assessment years commencing October 1, 1981, and thereafter; P.A. 99-189 added procedure for discovery and assessment of nonresident property owner and defined nonresident, effective June 23, 1999, and applicable to assessment years of municipalities commencing on or after October 1, 1999; P.A. 11-69 required declaration forms to be mailed or sent electronically at least 30 days before expiration of time for filing, added language re sending declaration forms electronically, inserted "form" re declaration and replaced reference to Sec. 12-41(d) with reference to Sec. 12-41(e), effective October 1, 2011, and applicable to assessment years commencing on or after that date.

See Sec. 12-71 re personal property subject to tax generally.

Section is merely directory. 30 C. 402. Personal property of nonresidents as a general rule not taxable. 47 C. 484. Cited. 123 C. 546; 145 C. 375; 147 C. 287. Applicability to nonresident corporations and discussed in relation to Sec. 12-59. 166 C. 405. Cited. 189 C. 690; 212 C. 167; Id., 639; 227 C. 826; 240 C. 192. Corporation's motor vehicles properly are assessed, for purposes of personal property taxation, in town in which the corporation maintains its principal place of business, irrespective of where its motor vehicles are actually located. 266 C. 706. Nothing in section overrides the specific exemption from declaration of personal property provided by Sec. 12-41(b). Id.

Cited. 29 CS 125.

Sec. 12-44. Municipalities coterminous with or within towns may impose penalty. Twenty-five per cent of the amount of the valuation of any property taxable by any city, borough, school district, fire district or other municipal association which bases its grand list upon that of the town in which it is situated shall be added to such amount on the assessment list of such municipal association in each case in which twenty-five per cent has been added to such amount by such town for the failure to file a list as prescribed by section 12-42 or 12-43; but such penalty shall not be in addition to that previously imposed in the town assessment.

(1949 Rev., S. 1721; P.A. 87-245, S. 3, 10.)

History: P.A. 87-245 increased penalty from 10% to 25%, effective June 1, 1987, and applicable to assessment years of municipalities commencing on or after October 1, 1987.

Sec. 12-45. Return to assessors of personalty in trust. Each sole trustee residing in this state, having in his hands personal property liable to taxation belonging to the trust estate, shall make return thereof to the assessors of the town where he resides. If such personal property is in the hands of more than one trustee, if they all reside in the same town, they shall cause such return to be made by one of their number in such town; if they do not all reside in the same town, they shall cause such return to be made by one of their number, residing in the town in which the affairs of such trust are managed and administered, to the assessors of such town; but, if none of such trustees resides in such town, they shall designate one of their number who shall make such

return to the assessors of the town where he resides. Each guardian or conservator shall make return of the personal estate of the guardian's ward or the conservator's conserved person to the assessors of the town in which such ward or conserved person resides.

(1949 Rev., S. 1722; P.A. 07-116, S. 31.)

History: P.A. 07-116 substituted "the guardian's ward or the conservator's conserved person" for "his ward" and added "or conserved person" re town in which ward resides.

Executor or administrator, during settlement of estate, not a trustee under statute. 38 C. 443. Nor insurance company as to "safety fund" belonging to it subject to trust for certificate holders. 61 C. 89. Section applies to investments in permanent form from which income is sought to be derived. Id., 112, 125. Applied to receivership. 82 C. 411.

Sec. 12-46. Penalty for neglect by trustees, guardians or conservators. If any trustee or trustees, guardian or conservator, whose duty it is to make such return or cause the same to be made, neglects so to do, he or they shall forfeit to the town in which such return should have been made, according to section 12-45, two per cent of the cash value of the property so taxable for each year of such neglect.

(1949 Rev., S. 1723.)

Sec. 12-47. Listing of estates of insolvent debtors and decedents. The estate of any insolvent debtor or deceased person, not distributed or finally disposed of by the Court of Probate and which is required to be set in the list for taxation, may be set in the list in the name of such estate, or of the trustee, administrator or executor thereof, as such, at his option. Such property or any part thereof, when so set in the list, shall be liable for all taxes legally imposed thereon, for one year from the time when they become due.

(1949 Rev., S. 1724.)

Insolvent's estate to be classed with estates of residents though trustee a nonresident. 30 C. 402. Personal property taxable during settlement at domicile of deceased; coming to heir or legatee, where he resides; coming to trustee, where he or cestui que trust resides. 38 C. 443. Tax assessed against an estate, if still unsettled, levied on land more than year after due. 68 C. 293. Applied to ancillary receivership of corporation. 82 C. 411. Cited. 128 C. 554.

Sec. 12-48. Tenant for life or years to list property. When one is entitled to the ultimate enjoyment of real or personal estate liable to taxation, and another is entitled to the use of the same as an estate for life or for a term of years by gift or devise and not by contract, such estate shall be set in the list of the party in the immediate possession or use thereof, except when it is specially provided otherwise. Real estate so held shall be charged with the payment of any tax laid upon it, and the community laying such tax, or the tax collector or other authorized officer thereof, may collect or secure such tax in any manner provided by law for collection or securing of taxes on real estate; provided, upon the failure of the life tenant or person in immediate possession or use of such real estate to pay any tax laid upon it, the person or persons entitled to

the ultimate enjoyment of such real estate may pay such tax and shall be subrogated to all the rights and remedies of the community laying the same for the collection or securing of such tax.

(1949 Rev., S. 1725; 1953, S. 1038d.)

Land in possession of tenant by curtesy should be listed in his name while wife's estate is in settlement. 67 C. 272. Provision construed. 74 C. 94. Cited. 109 C. 390. Where manufacturer had right to possession and use of materials, title to which had passed to federal government under terms of procurement contracts, such property was not taxable to plaintiff manufacturer. 156 C. 33.

Cited. 4 CA 633.

Lien on real property in name of life tenant, who acquired from one who acquired by devise, is valid. 9 CS 280. Owner who conveyed property but reserved life estate for herself was liable for taxes. Statute must be construed as if there were a comma after the words "an estate for life". 35 CS 101.

Sec. 12-49. Lists to be verified. The assessors in each town shall require each person giving in a tax list to sign, date and deliver to them a statement upon such list in the following form; and each person giving in a tax list shall sign, date and deliver to the assessors a statement upon such list in said form:

I do hereby declare under penalty of false statement that the foregoing list, according to the best of my knowledge, remembrance and belief, is a true statement of all my property liable to taxation. I also declare under penalty of false statement that I have not conveyed or temporarily disposed of any estate for the purpose of evading the laws relating to the assessment and collection of taxes.

Dated at .... this .... day of ...., 20...

Each person signing and delivering to the assessors a false statement of the foregoing form shall be subject to the penalty provided for false statement. Any assessor failing to comply with the provisions of this section shall be fined not more than fifty dollars for each offense.

(1949 Rev., S. 1726; 1953, 1955, S. 1039d; 1971, P.A. 871, S. 81.)

History: 1971 act substituted "false statement" for "perjury" and "penalty" for "punishment by law"; (Revisor's note: In 2001 the reference in this section to the date "19.." was changed editorially by the Revisors to "20.." to reflect the new millennium).

What oath sufficient. 23 C. 148; 41 C. 206. When list made by authorized agent, valuation placed in list is not admissible in evidence as admission of owner unless special authority in agent to give valuation is shown. 106 C. 426. Oath does not embrace owner's valuation; hence false statement of valuation of property is not perjury; nor admissible to affect credibility. 108 C. 125. Cited. 127 C. 597; 240 C. 422.

Cited. 39 CS 142.

Sec. 12-50. List may be filed by spouse, attorney or agent. The list of taxable property required to be filed annually by any taxpayer may be filed by the husband or wife or by an authorized agent or attorney of a taxpayer. Such husband or wife or agent or attorney shall make oath that he is authorized by the taxpayer to file such list and that he has knowledge of all taxable property of his principal subject to taxation in the town or other municipality wherein such list is filed.

(1949 Rev., S. 1727; June, 1955, S. 1040d.)

Cited. 123 C. 546.

Sec. 12-51. List may be filed by holder of encumbrance. The holder of any encumbrance on, or interest in, any real estate which is subject to taxation and the owner of which has failed to give in the list thereof for the purposes of taxation, in the manner and within the time prescribed by this chapter, may, personally or by his authorized agent or attorney, file such list in the name of the record owner, within ten days after the expiration of the time limited to such record owner, and without the amount of the statutory penalty for failure to file such list being added thereto. If such list is filed by such authorized agent or attorney, such agent or attorney shall make oath that he is authorized by his principal to sign, execute and file such list and that he has knowledge of the facts therein set forth.

(1949 Rev., S. 1728; June, 1955, S. 1041d.)

Sec. 12-52. Assessor not to accept defective list or neglect to return list. Penalty. Any assessor who accepts the list of any person, not made and perfected according to law, shall forfeit all compensation for acting as assessor and, for each list so accepted, shall be fined not more than fifty dollars. Any assessor who neglects to hand in a list of his taxable property to the assessors of the town in which he resides shall be fined not more than fifty dollars.

(1949 Rev., S. 1729; June, 1955, S. 1042d.)

Cited. 103 C. 154.

Sec. 12-53. Addition of omitted property. Audits. Penalty. (a) For purposes of this section: (1) "Omitted property" means property for which complete information is not included in the declaration required to be filed by law with respect to either the total number and type of all items subject to taxation or the true original cost and year acquired of all such items, (2) "books", "papers", "documents" and "other records" includes, but is not limited to, federal tax forms relating to the acquisition and cost of fixed assets, general ledgers, balance sheets, disbursement ledgers, fixed asset and depreciation schedules, financial statements, invoices, operating expense reports, capital and operating leases, conditional sales agreements and building or leasehold ledgers, and (3) "designee of an assessor" means a Connecticut municipal assessor certified in accordance with subsection (b) of section 12-40a, a certified public accountant, a revaluation company certified in accordance with section 12-2c for the valuation of personal property, or an

individual certified as a revaluation company employee in accordance with section 12-2b for the valuation of personal property.

(b) During the period prescribed by law for the completion of their duties the assessor or board of assessors of each town shall add to the declaration of each taxpayer any taxable property which they have reason to believe is owned by such taxpayer and has been omitted from such declaration. The property so added shall be assessed at the percentage of the actual valuation thereof, as determined by the assessor or board of assessors in accordance with the provisions of sections 12-63 and 12-71, from the best information the assessor or board of assessors can obtain, and twenty-five per cent of the assessment of such omitted property shall be added thereto. The assessor or board of assessors shall notify such person, in accordance with section 12-55, of any such increase in the assessed valuation.

(c) (1) The assessor or board of assessors may perform an audit or require a designee of the assessor to perform an audit of any personal property required to be declared pursuant to section 12-40 or section 12-43. The assessor shall give notice in writing to the owner, custodian or other person having knowledge of any such property or the valuation thereof, of the time and place of such audit with respect to such property. Such notice shall be placed in the hands of such person or left at such person's usual place of residence or business or shall be sent to such person by registered or certified mail at the last-known place of residence or business not later than three years following the assessment date for which such declaration was required to be filed. Such notice shall direct the person named therein to appear before the assessor or board of assessors, or before a designee of said assessor, with books of account, papers, documents and other records for examination under oath relative to any such property or the valuation thereof. The methodologies used to determine the value of such property during such audit shall remain consistent with the methodologies requested by the assessor to determine the value of such property for the grand list year to which such audit or audits relate.

(2) All taxable property, discovered during such audit and not declared by the owner as required by law, shall be added to the owner's declaration by such assessor or board of assessors at the percentage of its actual valuation, as determined by the assessor or board of assessors in accordance with the provisions of sections 12-63 and 12-71, and twenty-five per cent of such assessment shall be added thereto. If personal property is discovered during such audit to have been omitted, as defined in subsection (a) of this section, by the taxpayer, the difference between the value originally determined by the assessor and that determined as a result of the audit, shall be added to the taxpayer's declaration by the assessor at the percentage of its actual valuation pursuant to sections 12-63 and 12-71, plus twenty-five per cent of the assessment of such omitted property.

(3) Notwithstanding the provisions of sections 12-57 and 12-129, if any property is discovered during such audit to be listed in error by the owner, it shall be removed from such owner's declaration by the assessor or board of assessors.

(4) No person shall be excused from giving testimony or producing books of account, papers, documents and other records on the ground that such testimony and such production of documents will tend to incriminate such person, but such testimony and such production of

documentary evidence shall not be used in any criminal proceeding against such person. Any person who fails to appear at the time and place of such audit as designated in such notice, or, having appeared, refuses to answer any pertinent question or who fails to produce the books, papers or other documents mentioned in such notice, shall be guilty of a class D misdemeanor. All property which the assessor or board of assessors believes should have been declared for taxation and was not declared and concerning which sufficient information cannot be obtained by them at such hearing, or any adjournment thereof, shall be added to the list at such percentage of the actual valuation thereof from the best information obtainable by the assessor or board of assessors and twenty-five per cent shall be added to such assessment.

(d) If the assessor or board of assessors of any town adds property to the declaration of any person or makes out a declaration for any person not filing a declaration or increases or decreases the valuation of any taxable property under the provisions of subsection (c) of this section, they shall, within thirty days of the completion of an audit under said subsection (c), give such person notice in writing by mailing the same, postage prepaid, to such person's last-known address and the same shall be held to be sufficient. Such notice shall include, but not be limited to, an accounting of the additions or deletions segregated by the categories of personal property on the declaration used by personal property owners in said town, a revised copy of the declaration reflecting the changes determined at such audit and information describing the manner in which an appeal may be filed with the board of assessment appeals.

(e) Any person claiming to be aggrieved by the action of the assessor or board of assessors under this section may appeal the doings of the assessor or board of assessors to the board of assessment appeals and the Superior Court as otherwise provided in this chapter, provided such appeal shall be extended in time to the next succeeding board of assessment appeals if the statutory period for the meeting of such board has passed. Any person intending to so appeal to the board of assessment appeals may indicate that taxes paid by such person for any additional assessment added in accordance with this section, during the pendency of such appeal, are paid "under protest" and thereupon such person shall not be liable for any interest on the taxes based upon such additional assessment, provided (1) such person shall have paid not less than seventy-five per cent of the amount of the taxes resulting from such additional assessment within the time specified and (2) the board of assessment appeals reduces the valuation of property or removes items of property from the list of such person so that there is no tax liability related to such additional assessment.

(f) Upon receipt of notice from the assessor or board of assessors of the addition of property to the declaration of any owner, or an increase in the assessment of any property included in such owner's declaration, the tax collector of the town shall, if such notice is received after the normal billing date, not later than thirty days thereafter mail or hand a bill to such owner based upon the addition of property to said owner's declaration or the increase in the assessment of any property that had been included in such owner's declaration added by the assessor or board of assessors. Such tax shall be due and payable and collectible as other municipal taxes and subject to the same liens and processes of collection, except that (1) such tax for the current fiscal year shall be due and payable in an initial or single installment due and payable not sooner than thirty days after the date such bill is mailed or handed to such owner and in any remaining, regular installments as the same are due and payable, and the several installments of the tax so due and

payable, shall be equal, and (2) such tax for any prior fiscal year shall be payable not sooner than thirty days after the date such bill is mailed or delivered to such owner and shall include interest from the date or dates such tax for the corresponding grand list would have been due.

(1949 Rev., S. 1730; June, 1955, S. 1043d; 1957, P.A. 673, S. 4, 5; 1963, P.A. 490, S. 8; P.A. 84-477, S. 1, 2; P.A. 86-84, S. 1, 2; P.A. 87-245, S. 4, 10; 87-589, S. 3, 87; P.A. 95-283, S. 33, 68; P.A. 99-189, S. 5, 20; P.A. 00-230, S. 1; P.A. 12-80, S. 57.)

History: 1963 act added reference to Sec. 12-63 in Subsec. (a); P.A. 84-477 changed notice requirement from date prescribed by law for completion of assessors' duties to at least ten days prior to the end of the assessment year, included a provision for the removal of property listed in error and added Subsecs. (d) and (e) re appeal and payment of taxes on property added to list after normal billing date, effective June 8, 1984, and applicable in any town for the assessment year commencing October 1, 1984, and each assessment year thereafter; P.A. 86-84 amended Subsec. (a) to require notification in the event of an increase in assessed valuation, Subsec. (b) by adding time within which assessor must give notice of any addition to the property tax list of any person and Subsec. (c) requiring notice of the hearing concerning changes by the assessor in the list of any person, added Subsec. (d)(2) requiring that property added to the list of any person be removed by the board of tax review if such person is to avoid liability for interest on additions to the list and amended Subsec. (e) concerning interest applicable to the tax on property added to the list of any person as provided under said Subsec. (e), effective May 6, 1986, and applicable to the assessment year commencing October 1, 1986, and each assessment year thereafter; P.A. 87-245 amended Subsecs. (a) and (b) to increase penalty from 10% to 25%, effective June 1, 1987, and applicable to assessment years of municipalities commencing on or after October 1, 1987; P.A. 87-589 made technical change in Subsec. (b); P.A. 95-283 amended Subsec. (d) to replace board of tax review with board of assessment appeals, effective July 6, 1995; P.A. 99-189 added definitions of "omitted property", "books, papers, documents and other records" and "designee of an assessor", replaced authority to conduct hearings with authority for audits, listed who can perform audits, required auditors to use same methodologies as the assessor used for the property being audited, clarified application of penalty after audit, required notification of the taxpayer of audit results detailing all pre and post audit changes and advising the taxpayer of right to appeal and made technical changes, effective June 23, 1999, and applicable to assessment years of municipalities commencing on or after October 1, 1999; P.A. 00-230 made technical changes in Subsec. (f); P.A. 12-80 amended Subsec. (c)(4) to replace penalty of a fine of not more than $100 or imprisonment of not more than 30 days or both with a class D misdemeanor.

Particularity requisite in describing property added. 43 C. 309. Placing personal property on list by nonresident does not authorize assessors to add other personal property. 47 C. 477. Failure of notice waived by appeal to board of relief. 73 C. 299; 85 C. 7. List made out "same as last year" and completed by assessors considered. 76 C. 171. Applies only to property added by assessors to list; does not apply where valuation of property listed is increased. 103 C. 154. Upon failure of taxpayer to file list of taxable property, assessors are only required to act upon best information available and taxpayer cannot complain of "good faith" error in their judgment. 146 C. 165. Cited. 147 C. 308; 212 C. 639; 240 C. 192; Id., 422; Id., 469; Id., 475; 242 C. 727.

Reduction of value of software loaded on computer not an omission from tax declaration on which a penalty may be imposed. 51 CA 508.

Subsec. (b):

Assessor has authority under section to revalue previously assessed personal property. 240 C. 469.

Sec. 12-53a. Assessment and taxation of new real estate construction. (a)(1) Completed new construction of real estate completed after any assessment date shall be liable for the payment of municipal taxes based on the assessed value of such completed new construction from the date the certificate of occupancy is issued or the date on which such new construction is first used for the purpose for which same was constructed, whichever is the earlier, prorated for the assessment year in which the new construction is completed. Said prorated tax shall be computed on the basis of the rate of tax applicable with respect to such property, including the applicable rate of tax in any tax district in which such property is subject to tax following completion of such new construction, on the date such property becomes liable for such prorated tax in accordance with this section.

(2) Partially completed new construction of real estate shall be liable for the payment of municipal taxes based on the assessed value of such partially completed new construction as of October first of the assessment year.

(b) The building inspector issuing the certificate shall, within ten days after issuing the same, notify, in writing, the assessor of the town in which the property is situated.

(c) Not later than ninety days after receipt by the assessor of such notice from the building inspector or from a determination by the assessor that such new construction is being used for the purpose for which same was constructed, the assessor shall determine the increment by which assessment for the completed construction exceeds the assessment on the taxable grand list for the immediately preceding assessment date. He shall prorate such amount from the date of issuance of the certificate of occupancy or the date on which such new construction was first used for the purpose for which same was constructed, as the case may be, to the assessment date immediately following and shall add said increment as so prorated to the taxable grand list for the immediately preceding assessment date and shall within five days notify the record owner as appearing on such grand list and the tax collector of the municipality of such additional assessment. Such notice shall include information describing the manner in which an appeal may be filed with the board of assessment appeals. Notwithstanding the provisions of this subsection, for new construction completed after October first but before February first in any assessment year, the assessor shall, not later than ninety days after completion of the duties of the board of assessment appeals, determine the increment in accordance with this subsection.

(d) Any person claiming to be aggrieved by the action of the assessor hereunder may appeal the doings of the assessor to the board of assessment appeals and the Superior Court as otherwise provided in this chapter; provided such appeal shall be extended in time to the next succeeding board of assessment appeals, if the statutory period for the meeting of such board has passed.

Any person, intending to so appeal, may indicate that taxes paid by him upon the prorated increment herein specified during the pendency of such appeal are paid "Under Protest" and thereupon he shall not be liable for any interest on the taxes based upon such prorated increment, provided he shall have paid not less than seventy-five per cent of the amount of such taxes within the time specified.

(e) Upon receipt of such notice from the assessor, the tax collector of the town shall, if such notice is received after the normal billing date, within thirty days thereafter mail or hand a bill to the owner based upon an amount prorated by the assessor. Such tax shall be due and payable and collectible as other municipal taxes and subject to the same liens and processes of collection; provided such tax shall be due and payable in an initial or single installment due and payable not sooner than thirty days after the date such bill is mailed or handed to the owner, and in any remaining, regular installments, as the same are due and payable, and the several installments of a tax so due and payable shall be equal.

(f) Nothing herein shall be deemed to authorize the collection of taxes twice in respect of the land upon which the new construction is located.

(1971, P.A. 788; P.A. 75-467, S. 1, 2; P.A. 76-436, S. 299, 681; P.A. 82-226, S. 1, 2; P.A. 95-283, S. 34, 68; P.A. 96-171, S. 3, 16; 96-224, S. 4; P.A. 12-157, S. 1.)

History: P.A. 75-467 amended Subsec. (a) to detail the calculation of the prorated tax; P.A. 76-436 substituted superior court for court of common pleas in Subsec. (d), effective July 1, 1978; P.A. 82-226 amended Subsec. (c) to increase from 15 days to 90 days the time allowed the assessor from commencement of use of new construction to the date of determination of the increased assessed value, which increase is added to the previous assessment list for purposes of imposing the pro rata tax applicable for the remaining portion of the assessment year after commencement of use; P.A. 95-283 amended Subsec. (d) to replace board of tax review with board of assessment appeals, effective July 6, 1995; P.A. 96-171 amended Subsec. (c) to add provision requiring the notice to include information describing the manner in which an appeal may be filed with the board of assessment appeals, effective May 31, 1996; P.A. 96-224 amended Subsec. (c) by adding provision re new construction completed after October first but before February first and amended Subsec. (e) to extend the time for the tax collector to mail a bill from 10 to 30 days (Revisor's note: In Subsec. (c) the references to "October 1" and "February 1" were changed editorially by the Revisors to "October first" and "February first", respectively, for consistency with customary statutory usage); P.A. 12-157 amended Subsec. (a) by designating existing provision as Subdiv. (1) and adding "based on the assessed value of such completed new construction" therein, and adding Subdiv. (2) re partially completed new construction, effective October 1, 2012, and applicable to assessment years commencing on or after that date.

Cited. 207 C. 250; 226 C. 92.

Sec. 12-54. Examination by assessors when declaration not filed. Each person liable to give in a declaration of such person's taxable tangible personal property and failing to do so may, within sixty days after the expiration of the time fixed by law for filing such declaration, be

notified in writing by the assessors or a majority of them to appear before them to be examined under oath as to such person's property liable to taxation and for the purpose of verifying a declaration made out by them under the provisions of section 12-42. Any person who wilfully neglects or refuses to appear before the assessors and make oath as to such person's taxable property within ten days after having been so notified or who, having appeared, refuses to answer shall be fined not more than one thousand dollars. The assessors shall promptly notify the proper prosecuting officers of any violation of any provision of this section. Nothing in this section shall be construed to preclude the assessor from performing an audit of such person's taxable personal property, as provided in section 12-53.

(1949 Rev., S. 1731; June, 1955, S. 1044d; P.A. 99-189, S. 6, 20.)

History: P.A. 99-189 clarified right of assessor to audit property of taxpayers not filing declaration, effective June 23, 1999, and applicable to assessment years of municipalities commencing on or after October 1, 1999.

Sec. 12-55. Publication of grand list. Changes in valuation. Notice of assessment increase. (a) On or before the thirty-first day of January of each year, except as otherwise specifically provided by law, the assessors or board of assessors shall publish the grand list for their respective towns. Each such grand list shall contain the assessed values of all property in the town, reflecting the statutory exemption or exemptions to which each property or property owner is entitled, and including, where applicable, any assessment penalty added in accordance with section 12-41 or 12-57a for the assessment year commencing on the October first immediately preceding. The assessor or board of assessors shall lodge the grand list for public inspection, in the office of the assessor on or before said thirty-first day of January, or on or before the day otherwise specifically provided by law for the completion of such grand list. The town's assessor or board of assessors shall take and subscribe to the oath, pursuant to section 1-25, which shall be certified by the officer administering the same and endorsed upon or attached to such grand list. For the grand list of October 1, 2000, and each grand list thereafter, each assessor or member of a board of assessors who signs the grand list shall be certified in accordance with the provisions of section 12-40a.

(b) Prior to taking and subscribing to the oath upon the grand list, the assessor or board of assessors shall equalize the assessments of property in the town, if necessary, and make any assessment omitted by mistake or required by law. The assessor or board of assessors may increase or decrease the valuation of any property as reflected in the last-preceding grand list, or the valuation as stated in any personal property declaration or report received pursuant to this chapter. In each case of any increase in valuation of a property above the valuation of such property in the last-preceding grand list, or the valuation, if any, stated by the person filing such declaration or report, the assessor or board of assessors shall mail a written notice of assessment increase to the last-known address of the owner of the property the valuation of which has increased. All such notices shall be subject to the provisions of subsection (c) of this section. Notwithstanding the provisions of this section, a notice of increase shall not be required in any year with respect to a registered motor vehicle the valuation of which has increased. In the year of a revaluation, the notice of increase sent in accordance with subsection (f) of section 12-62 shall be in lieu of the notice required by this section.

(c) Each notice of assessment increase sent pursuant to this section shall include: (1) The valuation prior to and after such increase; and (2) information describing the manner in which an appeal may be filed with the board of assessment appeals. If a notice of assessment increase affects the value of personal property and the assessor or board of assessors used a methodology to determine such value that differs from the methodology previously used, such notice shall include a statement concerning such change in methodology, which shall indicate the current methodology and the one that the assessor or assessors used for the valuation prior to such increase. Each such notice shall be mailed not earlier than the assessment date and not later than the tenth calendar day immediately following the date on which the assessor or board of assessors signs and attests to the grand list. If any such assessment increase notice is sent later than the time period prescribed in this subsection, such increase shall become effective on the next succeeding grand list.

(1949 Rev., S. 1734; 1957, P.A. 324; P.A. 79-149, S. 1, 2; P.A. 87-95, S. 1, 2; 87-245, S. 5, 10; P.A. 95-283, S. 2, 68; P.A. 96-171, S. 4, 16; P.A. 97-68, S. 1, 3; 97-254, S. 5, 6; P.A. 99-189, S. 7, 20; P.A. 03-269, S. 1.)

History: P.A. 79-149 made notice of increased assessment mandatory at all times, rather than dependent upon request of person in cases where valuation higher than that stated by person filing, and detailed the contents of the notice, effective May 16, 1979, and applicable to the assessment list in any town for 1979 and any assessment list thereafter; P.A. 87-95 added Subsec. (b) providing that written notice of assessment increases as required in Subsec. (a) shall be mailed to property owners on or before the tenth day following the date on which the grand list abstract is signed and attested to by the assessor and that if such notice of increase is mailed later than required, such increase shall not become effective until the next succeeding grand list, effective May 6, 1987, and applicable to the assessment year commencing October 1, 1987, and each assessment year thereafter; P.A. 87-245 increased penalty from 10% to 25%, effective June 1, 1987, and applicable to assessment years of municipalities commencing on or after October 1, 1987; P.A. 95-283 amended Subsec. (a) to require assessors who sign grand list of October 1, 2000, and thereafter, to be certified and Subsec. (b) to replace on or before the tenth day with no earlier than the assessment date and no later than the tenth calendar day, effective July 6, 1995; P.A. 96-171 amended Subsec. (a) to add provision requiring the notice to include information describing the manner in which an appeal may be filed with the board of assessment appeals, effective May 31, 1996; P.A. 97-68 amended Subsec. (a) to eliminate the notice under Sec. 12-55 in any year that a notice is sent under Sec. 12-62(f), effective May 27, 1997, and applicable to assessment years commencing on and after October 1, 1997; P.A. 97-254 amended Subsec. (a) to add provision re notice sent in accordance with Sec. 12-62(f) in year of revaluation and deleted "or any improvement thereon" with respect to increase, effective June 27, 1997; P.A. 99-189 amended Subsec. (a) to provide that grand lists be kept in the assessor's office instead of town clerks office and that assessor required to notify taxpayer when methodology changes, effective June 23, 1999, and applicable to assessment years of municipalities commencing on or after October 1, 1999; P.A. 03-269 substantially revised section, deleting former Subsecs. (a) and (b) and adding new Subsecs. (a) to (c), inclusive, re publication of grand lists, changes in property valuation and notices of assessment increases, effective July 1, 2003.

See Sec. 12-117 re extension of time for assessors and boards of tax review to complete their duties.

The law must be strictly complied with. 7 C. 550; 67 C. 528. Every article on an assessment list must appear to be legally taxable. 10 C. 127; 14 C. 72; 30 C. 394; 39 C. 176; 43 C. 309; 44 C. 477. Omissions and mistakes can be taken advantage of only by those in whose lists they occur. 15 C. 447; 65 C. 456. Agency of a majority of board of assessors necessary to a valid assessment. 18 C. 189. Assessors liable for altering assessment list after lodgment with town clerk. 28 C. 201. Assessment list is not a record. 30 C. 395. Assessors may consult special committee as to valuations, provided they themselves actually determine value. 83 C. 499. Power of assessors to alter lists under section ceases when they are lodged with town clerk. 102 C. 210. List is not best evidence of existence of assessment, but if admitted without objection it may be given such weight as trial court reasonably thinks it deserves. 107 C. 134. Power of assessors exists to alter assessment during lawful period for performance of duties. 108 C. 258. Requirement that assessors be sworn is mandatory; but exact form of oath is merely directory; a substantial compliance is sufficient. 104 C. 583. Legislature may constitutionally validate abstract where assessors were not sworn. Id., 585. Cited. 117 C. 393. Failure to give notices of increase to individual taxpayers does not invalidate the grand list as a whole. 122 C. 228. Cited. Id., 403; 128 C. 649; 136 C. 32. If portion of parcel of land is sold, such portion becomes separate parcel and subsequent valuation of it is an original valuation; therefore no duty to give written notice to owner. 147 C. 262. Cited. 171 C. 372. Since tax assessments are a matter of public record, they are subject to best evidence rule. Id. Cited. 179 C. 111; Id., 712; 201 C. 1; 203 C. 425; 210 C. 233; 232 C. 335; 240 C. 422; 241 C. 382. Section cannot be used by taxpayer to compel an interim revaluation of property. 249 C. 63. Sec. 1-217 applies to motor vehicle grand lists promulgated pursuant to section, and grand lists and their component data are subject to redaction in accordance with Sec. 1-217. 301 C. 323.

Cited. 3 CA 393. Statute authorizes but does not compel municipal tax assessor to conduct interim revaluations of property to achieve a fair and equal assessment for all taxpayers. Thus, assessor may increase real property assessment between decennial revaluations when a sale of property in question demonstrates that the property has greatly increased in value in relation to other properties in the municipality. 70 CA 442.

Does not limit public inspection to completed grand lists. 32 CS 583. Imposes only an affirmative duty to make completed grand lists available for public inspection and is not inconsistent with Secs. 1-19 and 1-20. Id., 590.

Sec. 12-56. Assessors may take lists and abstract of previous year. The assessors, while in session to perfect the lists and make the abstract thereof, may take from the town clerk's office the lists and abstract of the town for the previous year.

(1949 Rev., S. 1732.)

Sec. 12-57. Certificates of correction. (a) When it has been determined by the assessors of a municipality that tangible personal property has been assessed when it should not have been, the assessors shall, not later than three years following the tax due date relative to the property, issue

a certificate of correction removing such tangible personal property from the list of the person who was assessed in error, whether such error resulted from information furnished by such person or otherwise. If such tangible personal property was subject to taxation on the same grand list by such municipality in the name of some other person and was not so previously assessed in the name of such other person, the assessor shall add such tangible personal property to the list of such other person and, in such event, the tax shall be levied upon, and collected from, such other person. If such tangible personal property should have been subject to taxation for the same taxing period on the grand list of another municipality in this state, the assessors shall promptly notify, in writing, the assessors of the municipality where the tangible personal property should be properly assessed and taxed, and the assessors of such municipality shall assess such tangible personal property and shall thereupon issue a certificate of correction adding such tangible personal property to the list of the person owning such property, and the tax thereon shall be levied and collected by the tax collector. Each such certificate of correction shall be made in duplicate, one copy of which shall be filed with the tax collector of such municipality and the other kept by the assessors in accordance with a records retention schedule issued by the Public Records Administrator.

(b) When it has been determined by the assessors of a municipality, at any time, that a motor vehicle registered with the Department of Motor Vehicles has been assessed when it should not have been, the assessors shall issue a certificate of correction removing such vehicle from the list of the person who was assessed in error, and, if such vehicle should have been subject to taxation for the same taxing period on the grand list of another municipality in this state, the assessors shall promptly notify, in writing, the assessors of the municipality where the vehicle should be properly assessed and taxed, and the assessors of such municipality shall assess such vehicle and shall thereupon issue a certificate of correction adding such vehicle to the list of the person owning such vehicle, and the tax thereon shall be levied and collected by the tax collector.

(1949 Rev., S. 1733; 1955, S. 1045d; 1961, P.A. 24, S. 1; P.A. 86-153, S. 3, 5; P.A. 99-189, S. 8, 20.)

History: 1961 act extended section's application to all tangible personal property instead of only motor vehicles, extended length of time for issuing a certificate to one year subsequent to date tax was paid and made issuance of a certificate within the time limit mandatory in all situations listed, including any time when property has been mistakenly assessed; P.A. 86-153 amended the provision for removal of personal property from a person's list, in which such property is included in error, by adding the phrase that a certificate of correction shall be issued "whether such error resulted from information furnished by such person or otherwise"; P.A. 99-189 deleted a portion of existing provisions, designated remaining portion as Subsec. (a), required certificate of correction to be issued not later than three years following the tax due date, added provisions re tangible personal property subject to tax on same grand list in the name of another person, and added new Subsec. (b) re certificates of correction for motor vehicles, effective June 23, 1999, and applicable to assessment years of municipalities commencing on or after October 1, 1999.

See Sec. 12-126 re abatement or refund of tax on tangible personal property assessed in more than one municipality.

Cited. 195 C. 587; 200 C. 697, 711; 212 C. 639.

Sec. 12-57a. Leased personal property and name of owner thereof to be included for information purposes in declaration of lessee. (a) Any personal property subject to a contract of lease, except any motor vehicle registered with the Commissioner of Motor Vehicles, which property is in the possession of the lessee on any assessment day in the municipality in which the lessee resides, shall, for information purposes only, be included in the personal property declaration of the lessee as an individual entry or as part of a list of such leased property in the possession of the lessee on such assessment day. Such entry or declaration may be in the form of an attachment or a separate category of property in such declaration and with respect to each item of such leased property, the lessee shall be required to include the name and address of the owner of such property and the term of the lease applicable thereto. In the event the lessee is not required to submit a personal property declaration in such municipality, any such items of leased personal property shall be recorded in such form as used for purposes of personal property declarations, adding thereto identification of such property as leased personal property and including with respect to each item of such property the name and address of the owner thereof.

(b) Whenever any such lessee of personal property fails to file the information required in this section, it shall be assumed that any such property in the lessee's possession is owned by the lessee, who shall be subject to the penalty as provided in section 12-42 in the same manner as any owner of personal property who fails to file a personal property declaration as required.

(P.A. 86-115, S. 1, 2; P.A. 99-189, S. 9, 20.)

History: P.A. 86-115 effective May 8, 1986, and applicable to the assessment list in any municipality for the assessment year commencing October 1, 1986, and each assessment year thereafter; P.A. 99-189 changed list to declaration and made technical changes, effective June 23, 1999, and applicable to assessment years of municipalities commencing on or after October 1, 1999.

Sec. 12-58. Declaration of property of manufacturers and traders. The property of any trading, mercantile, manufacturing or mechanical business shall be assessed in the name of the owner or owners on the first day of October or such other assessment date as is specially provided by law in the town where the business is carried on; and the personal property declaration of any such owner or owners shall be given in by the person having charge of such business residing in such town, when the owner or owners do not reside therein. The amount of goods on hand for consumption in any such business, including finished and partly finished goods and raw materials and supplies, so assessed shall be the monthly average quantity of goods or supplies on hand during the year ending on the first day of October if such owner or owners has or have owned such business during the whole of such year or the monthly average quantity of goods on hand during the portion of the year ending on such date as such owner or owners has or have owned such business if such owner or owners has or have owned such business during only a portion or portions of such year, but this rule shall not apply to furniture, fixtures and machinery which are not for sale in the regular course of any such business. Furniture, fixtures and machinery on hand on the assessment date but not for sale in the regular course of business shall be listed for taxation under such of the other provisions of the general statutes and of

special acts as are applicable. This section shall apply to the property of all persons, whether residents of this state or not, and to the property of all corporations, whether domestic or foreign. The word "town" as used herein includes a consolidated town and city and a consolidated town and borough.

(1949 Rev., S. 1750; 1953, S. 1049d; February, 1965, P.A. 461, S. 1; P.A. 99-189, S. 10, 20.)

History: 1965 act made October first the assessment date unless specially provided, deleted references to cities and boroughs, clarified provisions for calculation of assessment and defined "town"; P.A. 99-189 changed list to declaration and made technical changes, effective June 23, 1999, and applicable to assessment years of municipalities commencing on or after October 1, 1999.

See Sec. 12-24b re repeal of inconsistent special acts.

Business carried on here taxable though owner is nonresident and the goods are liable to taxation in another state. 56 C. 351. Otherwise as to horse and wagon used in the business. Id. Quaere, as to limitation upon amount of deduction. 76 C. 673. Scope of words "trading or mercantile business"; lumbering. 82 C. 269. Money in hands of receiver of manufacturing concern not within section. Id., 406. In case of fire district, taxing power is confined to value of goods actually within the district. 92 C. 676. Cited. 145 C. 375. Average amount of goods on hand at end of each month not exclusive method of determining taxable quantity. 146 C. 165. Buying groceries at wholesale for sale to retail grocers who are members of association held to be a trading or mercantile business. 147 C. 287. Property in plaintiff's factory, title to which passed to federal government under provisions of contract of manufacturer, may not be taxed to plaintiff who had nothing except right to its use and possession. Statute does not authorize assessment of tax against possessory interests. 156 C. 33.

Where, in action to collect taxes levied under section, defendant asserted tax is unconstitutional, plaintiff is entitled to summary judgment since such a defense could not be properly made in such an action and there was no genuine issue as to any material fact. 25 CS 466. Taxpayer claiming to be aggrieved may seek relief as provided by Sec. 12-118 or 12-119 or may pay the tax, under proper protest, and sue to recover such money as was illegally paid. He may not, in an action to collect the tax, contest the valuation placed on his property. Id.

Sec. 12-59. Declaration of corporation property. Stockholders exempt. The whole property in this state of each corporation organized under the law of this state, whose stock is not liable to taxation, and which is not required to pay a direct tax to this state in lieu of other taxes, and whose property is not expressly exempt from taxation, and the whole property in this state of each corporation organized under the law of any other state or country, including each foreign municipal electric utility, shall be set in the grand list and shall be liable to taxation in the same manner as the property of individuals. The stockholders of any corporation, the whole property of which is assessed and taxed in its name, shall be exempt from assessment or taxation for their stock therein. As used in this section, "foreign municipal electric utility" means a town, city, borough or any municipal corporation, department or agency thereof, of a state other than this state, whether or not separately incorporated, which is authorized under the laws of the state in

which it is organized or resident to generate and transmit electric energy and which holds property in this state.

(1949 Rev., S. 1751; P.A. 73-442, S. 1; P.A. 82-458, S. 2, 3; P.A. 99-189, S. 11, 20; P.A. 02-103, S. 43.)

History: P.A. 73-442 included foreign municipal electric utility under provisions of section and defined the term; P.A. 82-458 made changes concerning taxation of personal property of a corporation corresponding to those made in relation to such property of an individual in amendments to Sec. 12-43, with personal property to be subject to tax in the town in which it is located on the assessment date if located in such town for three months or more in the year immediately preceding such assessment date, effective June 8, 1982, and applicable in any town with respect to assessment years commencing October 1, 1981, and thereafter; P.A. 99-189 deleted obsolete definition of "permanently located" and language re real estate and clarified reference to grand list, effective June 23, 1999, and applicable to assessment years of municipalities commencing on or after October 1, 1999; P.A. 02-103 made a technical change.

Formerly bank stock owned by corporation was not taxable. 3 C. 15. Bank stock owned by savings bank held taxable where latter is located. 20 C. 111. Deposits in savings banks are not stock. Id. The capital stock of a bank embraces all its property. 31 C. 106. What exempt under former provision, as property necessary to corporation's "appropriate business". 35 C. 7; 40 C. 498. A corporation's principal place of business is where its governing power is exercised. Id., 65. Real estate of national banking association not taxable under section. 74 C. 449. Such deposits must be listed here. Id. Water mains. 79 C. 70; 85 C. 119. Includes cash of corporation in hands of receiver. 82 C. 409. Applies to bank deposits in New York belonging to a Connecticut corporation and used here for corporate purposes in connection with its local business. 92 C. 321. Application where part of a manufacturing plant is in a fire district. Id., 674. Does not apply to dam or transmission line of hydroelectric company. 101 C. 394, 400. Section does not give state power to tax the property of national banks. 135 C. 191. Average amount of goods kept in custody of mill by out-of-state owner held not "permanently located" in town. 145 C. 375. Merchandise located in warehouse in New Haven for seven months of the twelve months preceding assessment date, held permanently located there for tax purposes. 147 C. 287. Cited. Id., 308. Discussed in relation to Sec. 12-43. 166 C. 405. Personal property "stationed" in a town for less than seven months is not taxable hereunder. Id.

Where plaintiff's computer system was located in town for more than seven of the twelve months preceding the assessment date but was removed from the state before said date and was only partially owned by plaintiff on assessment date, held that jurisdictional basis for assessment has been provided by advantages afforded plaintiff by town during time property was in town and statute is constitutionally unassailable. 26 CS 201. Computer installations within state do not constitute "establishments" within meaning of statute. Leasing activities do not constitute "transacting business" in Connecticut. 29 CS 129. Cited. 30 CS 318.

Sec. 12-60. Correction of clerical error in assessment. Any clerical omission or mistake in the assessment of taxes may be corrected according to the fact by the assessors or board of assessment appeals, not later than three years following the tax due date relative to which such

omission or mistake occurred, and the tax shall be levied and collected according to such corrected assessment. In the event that the issuance of a certificate of correction results in an increase to the assessment list of any person, written notice of such increase shall be sent to such person's last-known address by the assessor or board of assessment appeals within ten days immediately following the date such correction is made. Such notice shall include, with respect to each assessment list corrected, the assessment prior to and after such increase and the reason for such increase. Any person claiming to be aggrieved by the action of the assessor under this section may appeal the doings of the assessor to the board of assessment appeals as otherwise provided in this chapter, provided such appeal shall be extended in time to the next succeeding board of assessment appeals if the meetings of such board for the grand list have passed. Any person intending to so appeal to the board of assessment appeals may indicate that taxes paid by him for any additional assessment added in accordance with this section, during the pendency of such appeal, are paid "under protest" and thereupon such person shall not be liable for any interest on the taxes based upon such additional assessment, provided (1) such person shall have paid not less than seventy-five per cent of the amount of such taxes within the time specified or (2) the board of assessment appeals reduces valuation or removes items of property from the list of such person so that there is no tax liability related to additional assessment.

(1949 Rev., S. 1735; P.A. 90-101, S. 1; P.A. 95-283, S. 35, 68.)

History: P.A. 90-101 added limitation that any clerical omission or mistake may not be corrected later than three years following the tax due date and related provision re increase in notice of the assessment and procedure for appeal to the board of tax review, including payment under protest during pendency of the appeal; P.A. 95-283 replaced board of tax review with board of assessment appeals, effective July 6, 1995.

Limitations on power conferred. 102 C. 210. Clerical omissions or mistakes do not include errors of substance. 136 C. 29. Cited. 179 C. 712; 195 C. 48; Id., 587; 204 C. 336; 240 C. 469; 242 C. 727.

Cited. 33 CA 270.

No time limit for making correction. 4 CS 391.

Sec. 12-61. Special assessment forms; approval of secretary. The assessor or board of assessors of any municipality, having obtained the approval of the Secretary of the Office of Policy and Management, shall have authority to use any special assessment form in lieu of any form prescribed by the secretary. In the event of such approval of any special form, such assessor or board shall not be required to use any general form prescribed by the secretary for which such special form is a substitute. No special form shall be approved by the Secretary of the Office of Policy and Management unless all the information which would be available on the general form is also available thereon. The secretary may, at any time, rescind approval of any special form and the regular form required by law shall be used in such municipality beginning with its next succeeding assessment date, unless in the interim another special form has been approved.

(1949 Rev., S. 1736; P.A. 77-614, S. 139, 610; P.A. 79-610, S. 3, 47; P.A. 99-89, S. 1, 10.)

History: P.A. 77-614 substituted commissioner of revenue services for tax commissioner, effective January 1, 1979; P.A. 79-610 substituted secretary of the office of policy and management for commissioner of revenue services, effective July 1, 1980; P.A. 99-89 specified that the special form is in lieu of the form prescribed by the Secretary of the Office of Policy and Management and made technical changes, effective June 3, 1999.

Sec. 12-62. Revaluation of real estate. Regulations. Certain Indian lands exempt. (a) As used in this chapter:

(1) "Assessor" means the person responsible for establishing property assessments for purposes of a town's grand list and includes a board of assessors;

(2) "Field review" means the process by which an assessor, a member of an assessor's staff or person designated by an assessor examines each parcel of real property in its neighborhood setting, compares observable attributes to those listed on such parcel's corresponding property record, makes any necessary corrections based on such observation and verifies that such parcel's attributes are accounted for in the valuation being developed for a revaluation;

(3) "Full inspection" or "fully inspect" means to measure or verify the exterior dimensions of a building or structure and to enter and examine the interior of such building or structure in order to observe and record or verify the characteristics and conditions thereof, provided permission to enter such interior is granted by the property owner or an adult occupant;

(4) "Real property" means all the property described in section 12-64;

(5) "Revaluation" or "revalue" means to establish the present true and actual value of all real property in a town as of a specific assessment date;

(6) "Secretary" means the Secretary of the Office of Policy and Management, or said secretary's designee; and

(7) "Town" means any town, consolidated town and city or consolidated town and borough.

(b) (1) Commencing October 1, 2006, each town shall implement a revaluation not later than the first day of October that follows, by five years, the October first assessment date on which the town's previous revaluation became effective, provided, a town that opted to defer a revaluation, pursuant to section 12-62*l*, shall implement a revaluation not later than the first day of October that follows, by five years, the October first assessment date on which the town's deferred revaluation became effective. The town shall use assessments derived from each such revaluation for the purpose of levying property taxes for the assessment year in which such revaluation is effective and for each assessment year that follows until the ensuing revaluation becomes effective.

(2) When conducting a revaluation, an assessor shall use generally accepted mass appraisal methods which may include, but need not be limited to, the market sales comparison approach to value, the cost approach to value and the income approach to value. Prior to the completion of each revaluation, the assessor shall conduct a field review. Except in a town that has a single

assessor, the members of the board of assessors shall approve, by majority vote, all valuations established for a revaluation.

(3) An assessor, member of an assessor's staff or person designated by an assessor may, at any time, fully inspect any parcel of improved real property in order to ascertain or verify the accuracy of data listed on the assessor's property record for such parcel. Except as provided in subdivision (4) of this subsection, the assessor shall fully inspect each such parcel once in every ten assessment years, provided, if the full inspection of any such parcel occurred in an assessment year preceding that commencing October 1, 1996, the assessor shall fully inspect such parcel not later than the first day of October of 2009, and shall thereafter fully inspect such parcel in accordance with this section. Nothing in this subsection shall require the assessor to fully inspect all of a town's improved real property parcels in the same assessment year and in no case shall an assessor be required to fully inspect any such parcel more than once during every ten assessment years.

(4) An assessor may, at any time during the period in which a full inspection of each improved parcel of real property is required, send a questionnaire to the owner of such parcel to (A) obtain information concerning the property's acquisition, and (B) obtain verification of the accuracy of data listed on the assessor's property record for such parcel. An assessor shall develop and institute a quality assurance program with respect to responses received to such questionnaires. If satisfied with the results of said program concerning such questionnaires, the assessor may fully inspect only those parcels of improved real property for which satisfactory verification of data listed on the assessor's property record has not been obtained and is otherwise unavailable. The full inspection requirement in subdivision (3) of this subsection shall not apply to any parcel of improved real property for which the assessor obtains satisfactory verification of data listed on the assessor's property record.

(c) The following shall be available for public inspection in the assessor's office, in the manner provided for access to public records in subsection (a) of section 1-210, not later than the date written notices of real property valuations are mailed in accordance with subsection (f) of this section: (1) Any criteria, guidelines, price schedules or statement of procedures used in such revaluation by the assessor or by any revaluation company that the assessor designates to perform mass appraisal or field review functions, all of which shall continue to be available for public inspection until the town's next revaluation becomes effective; and (2) a compilation of all real property sales in each neighborhood for the twelve months preceding the date on which each revaluation is effective, the selling prices of which are representative of the fair market values of the properties sold, which compilation shall continue to be available for public inspection for a period of not less than twelve months immediately following a revaluation's effective date. If the assessor changes any property valuation as determined by the revaluation company, the assessor shall document, in writing, the reason for such change and shall append such written explanation to the property card for the real estate parcel whose revaluation was changed. Nothing in this subsection shall be construed to permit the assessor to post a plan or drawing of a dwelling unit of a residential property's interior on the Internet or to otherwise publish such plan or drawing.

(d) (1) The chief executive officer of a town shall notify the Secretary of the Office of Policy and Management that the town is effecting a revaluation by sending a written notice to the secretary not later than thirty days after the date on which such town's assessor signs a grand list that reflects assessments of real property derived from a revaluation. Any town that fails to effect a revaluation for the assessment date required by this section shall be subject to a penalty effective for the fiscal year commencing on the first day of July following such assessment date, and continuing for each successive fiscal year in which the town fails to levy taxes on the basis of such revaluation, provided the secretary shall not impose such penalty with respect to any assessment year in which the provisions of subsection (b) of section 12-117 are applicable. Such penalty shall be the forfeit of the amount otherwise allocable to such town pursuant to section 7-536, and the loss of fifty per cent of the amount of the grant that is payable to such town pursuant to sections 3-55i, 3-55j and 3-55k. Upon imposing said penalty, the secretary shall notify the chief executive officer of the amount of the town's forfeiture for said fiscal year and that the secretary's certification to the State Comptroller for the payments of such grant in said year shall reflect the required reduction.

(2) The secretary may waive such penalty if, in the secretary's opinion, there appears to be reasonable cause for the town not having implemented a revaluation for the required assessment date, provided the chief executive officer of the town submits a written request for such waiver. Reasonable cause shall include: (A) An extraordinary circumstance or an act of God, (B) the failure on the part of any revaluation company to complete its contractual duties in a time and manner allowing for the implementation of such revaluation, and provided the town imposed the sanctions for such failure provided in a contract executed with said company, (C) the assessor's death or incapacitation during the conduct of a revaluation, which results in a delay of its implementation, or (D) an order by the superior court for the judicial district in which the town is located postponing such revaluation, or the potential for such an order with respect to a proceeding brought before said court. The chief executive officer shall submit such written request to the secretary not earlier than thirty business days after the date on which the assessor signs a grand list that does not reflect real property assessments based on values established for such required revaluation, and not later than thirty days preceding the July first commencement date of the fiscal year in which said penalty is applicable. Such request shall include the reason for the failure of the town to comply with the provisions of subsection (b) of this section. The chief executive officer of such town shall promptly provide any additional information regarding such failure that the secretary may require. Not later than sixty days after receiving such request and any such additional information, the secretary shall notify the chief executive officer of the secretary's decision to grant or deny the waiver requested, provided the secretary may delay a decision regarding a waiver related to a potential court order until not later than sixty days after the date such court renders the decision. The secretary shall not grant a penalty waiver under the provisions of this subsection with respect to consecutive years unless the General Assembly approves such action.

(e) When conducting a revaluation, an assessor may designate a revaluation company certified in accordance with section 12-2b to perform property data collection, analysis of such data and any mass appraisal valuation or field review functions, pursuant to a method or methods the assessor approves, and may require such company to prepare and mail the valuation notices required by subsection (f) of this section, provided nothing in this subsection shall relieve any

assessor of any other requirement relating to such revaluation imposed by any provisions of the general statutes, any public or special act, the provisions of any municipal charter that are not inconsistent with the requirements of this section, or any regulations adopted pursuant to subsection (g) of this section.

(f) Not earlier than the assessment date that is the effective date of a revaluation and not later than the tenth calendar day immediately following the date on which the grand list for said assessment date is signed, the assessor shall mail a written notice to the last-known address of the owner of each parcel of real property that was revalued. Such notice shall include the valuation of such parcel as of said assessment date and the valuation of such parcel in the last-preceding assessment year, and shall provide information describing the property owner's rights to appeal the valuation established for said assessment date, including the manner in which an appeal may be filed with the board of assessment appeals.

(g) The secretary shall adopt regulations, in accordance with the provisions of chapter 54, which an assessor shall use when conducting a revaluation. Such regulations shall include (1) provisions governing the management of the revaluation process, including, but not limited to, the method of compiling and maintaining property records, documenting the assessment year during which a full inspection of each parcel of improved real property occurs, and the method of determining real property sales data in support of the mass appraisal process, and (2) provisions establishing criteria for measuring the level and uniformity of assessments generated from a revaluation, provided such criteria shall be applicable to different classes of real property with respect to which a sufficient number of property sales exist. Certification of compliance with not less than one of said regulatory provisions shall be required for each revaluation and the assessor shall, not later than the date on which the grand list reflecting assessments of real property derived from a revaluation is signed, certify to the secretary and the chief executive officer, in writing, that the revaluation was conducted in accordance with said regulatory requirement. Any town effecting a revaluation with respect to which an assessor is unable to certify such compliance shall be subject to the penalty provided in subsection (d) of this section. In the event the assessor designates a revaluation company to perform mass appraisal valuation or field review functions with respect to a revaluation, the assessor and the employee of said company responsible for such function or functions shall jointly sign such certification. The assessor shall retain a copy of such certification and any data in support thereof in the assessor's office. The provisions of subsection (c) of this section concerning the public inspection of criteria, guidelines, price schedules or statement of procedures used in a revaluation shall be applicable to such certification and supporting data.

(h) This section shall not require the revaluation of real property (1) designated within the 1983 Settlement boundary and taken into trust by the federal government for the Mashantucket Pequot Tribal Nation before June 8, 1999, or (2) taken into trust by the federal government for the Mohegan Tribe of Indians of Connecticut.

(1949 Rev., S. 1737; 1949, 1951, S. 1046d; P.A. 74-253; P.A. 79-28, S. 1, 2; 79-485; P.A. 89-251, S. 190, 203; P.A. 91-296, S. 1, 5; P.A. 92-197, S. 1, 3; 92-221, S. 1, 3; P.A. 93-373; P.A. 95-283, S. 3, 68; P.A. 96-171, S. 5–7, 16; 96-218, S. 1, 5, 6; P.A. 97-68, S. 2, 3; 97-254, S. 1, 6;

P.A. 98-242, S. 4, 9; P.A. 99-108, S. 1, 2; 99-189, S. 18, 20; P.A. 00-229, S. 3, 7; P.A. 02-49, S. 1, 2; May Sp. Sess. P.A. 04-2, S. 33; P.A. 06-148, S. 1; P.A. 07-246, S. 8; P.A. 09-196, S. 4.)

History: P.A. 74-253 replaced obsolete reference to February 1, 1930, as date for commencement of 10-year revaluations with reference to October 1, 1978, and clarified that first required revaluation after that time be no later than 10 years after last preceding revaluation; P.A. 79-28 replaced "thereafter" with "after each such revaluation" for clarity; P.A. 79-485 added Subsec. (b) requiring that criteria etc. used in revaluation be available for public inspection; P.A. 89-251 added new Subsec. (b) providing that a revaluation of all real estate within 5 years of a revaluation conducted by physical observation, may be conducted by use of a statistical method of adjustment without viewing the real estate, Subsec. (d) providing that any municipality which has not revalued all real estate in the tenth year following the last preceding revaluation, or sooner, shall be required to revalue all real estate not later than October 1, 1991, Subsec. (e) requiring filing of written notice of revaluation with the secretary of the office of policy and management not later than five business days following final action establishing a mill rate for the revalued grand list, and providing that any municipality failing to comply with this section shall forfeit 10% of total state grants-in-aid to such municipality for the fiscal year next following the assessment date on which the required revaluation was not implemented, with an additional provision allowing waiver of such forfeiture by the secretary of the office of policy and management under certain conditions and Subsec. (f) providing that any municipality which has implemented the program of property tax surcharges and credits under Sec. 12-62d shall revalue no later than 5 years following the last preceding revaluation and every 5 years thereafter, allowing revaluation by statistical adjustment in certain cases as provided in Subsec. (b) of this section; P.A. 91-296 provided that the revaluations required by this section would not be required until October 1, 1992, rather than October 1, 1991; P.A. 92-197 provided that the revaluations required by this section would not be required until October 1, 1993, rather than October 1, 1992; P.A. 92-221 added Subsec. (g) regarding designation of revaluation companies and amended Subsec. (c) to conform with its provisions, effective June 1, 1992, and applicable to assessment years of municipalities commencing on or after October 1, 1992; P.A. 93-373 amended Subsec. (b) authorizing municipalities under certain conditions to annually conduct a revaluation by use of a statistical method; P.A. 95-283 amended Subsec. (a) to provide that commencing October 1, 1996, real estate be revalued every 12 years, instead of 10 years, by physical inspection and by statistical method every 4 years following the physical revaluation, deleted portion of Subsec. (b) re 5 year physical revaluation, deleted Subsec. (f) re towns which implemented a program of property tax surcharges and credits, relettered remaining Subsecs., added new Subsec. (g) re notice of revaluation and right to appeal, and made technical changes effective July 6, 1995; P.A. 96-171 amended Subsec. (a) to authorize "designees" of assessors to perform statistical revaluations, amended Subsec. (c) to require criteria, guidelines, price schedules or statement of procedures to continue to be available for public inspection until the next revaluation becomes effective and replace "October 1, 1979" with "October 1, 1996", and amended Subsec. (g) to replace "appeal such revaluation" with "appeal the valuation of his property" and require the notice to include information on the manner in which an appeal may be filed with the board of assessment appeals, effective May 31, 1996; P.A. 96-218 provided a schedule for when towns must begin implementing physical and statistical revaluation cycles, added provision allowing assessor to have fulfilled the physical observation requirement if this was done within 4 years of the next scheduled physical revaluation, deleted Subsec. (d) re 10-

year cycle and relettered remaining Subsecs. and made conforming and technical changes, and enacted new provision re agreements by contiguous towns which was added editorially by the Revisor as Subsec. (g), effective June 4, 1996; P.A. 97-68 amended Subsec. (f) by adding provision establishing time for mailing of the notice, effective May 27, 1997, and applicable to assessment years commencing on and after October 1, 1997; P.A. 97-254 deleted existing Subsec. (a)(1) and (2) and inserted new provisions effective October 1, 1997, re revaluing of all real estate in accordance with new schedule in new Subsec. (b), deleted existing Subsec. (b), amended Subsec. (f) to add requirement re when written revaluation notices must be sent out and made technical changes, effective June 27, 1997; P.A. 98-242 added new Subsec. (h) to allow one-time election by a town to revalue earlier than the date required by section, effective July 1, 1998; P.A. 99-108, designated Subsec. (i) by the Revisors, prohibited requiring a municipality to revalue prior to year of next revaluation, effective June 3, 1999, and applicable to assessment years of municipalities commencing on or after October 1, 1997; P.A. 99-189 amended Subsec. (d) to add provisions re postponement of revaluation for extraordinary circumstances and procedure and agreement with the Office of Policy and Management for waiver and made technical changes, effective June 23, 1999, and applicable to assessment years of municipalities commencing on or after October 1, 1999; P.A. 00-229 added Subsec. (j) re revaluation of certain Indian land, effective June 1, 2000, and applicable to assessment years commencing on and after October 1, 1998; P.A. 02-49 amended Subsec. (h)(2) to provide that, starting October 1, 2002, a town performing its revaluation before the time established in Subsec. (b) shall effect its next subsequent revaluation on the assessment date that is 4 years after the applicable date provided in Subsec. (b) instead of performing such revaluation 4 years after its early revaluation date and added Subsec. (k) exempting a municipality from conducting its next scheduled revaluation based on statistical calculations with respect to level of assessment, coefficient of dispersion and price related differential re all properties and properties in specific classes, effective May 9, 2002; May Sp. Sess. P.A. 04-2 amended Subsec. (a) to provide for physical inspection every 10 years and amended Subsec. (b) to delete former schedule for revaluation and to provide for revaluation every 5 years, effective October 1, 2003, and applicable to assessment years commencing on or after that date; P.A. 06-148 entirely replaced existing section with new Subsecs. (a) to (h), inclusive, adding definitions, requiring revaluations every 5 years, providing inspection requirements, requiring certain public documents, requiring notice to the Office of Policy and Management of town revaluation, allowing use of revaluation company, specifying notice provisions, requiring regulations and exempting certain Indian tribe land from revaluation, effective June 6, 2006, and applicable to assessment years commencing on or after October 1, 2006; P.A. 07-246 amended Subsec. (c) to provide that nothing in subsection shall be construed to permit publication or posting on the Internet of a plan or drawing of certain dwelling units; P.A. 09-196 amended Subsec. (c) by requiring assessor to document any changes in property valuation as determined by revaluation company, effective July 8, 2009.

Failure of at least two assessors to view property in revaluation in 1928 cannot invalidate a proper valuation in 1930. 115 C. 580. Extra compensation to assessors for making revaluation. 116 C. 10. Revaluation not required to be done of all properties in same year; assistance of service company in arriving at valuations does not invalidate if assessors actually made assessments; to invalidate entire grand list, error in method of valuation must produce substantial injustice to taxpayers as a whole. 122 C. 218. Cited. 146 C. 669, 681; 149 C. 452. The duty is mandatory and its performance can be compelled by mandamus. 150 C. 439. When question is

one of public right and object is to procure enforcement of public duty, the relator need not show he has any legal or special interest in the result. Id. Cited. 169 C. 663; 170 C. 477, 480; 179 C. 627. Writ of mandamus properly granted under statutes. Id., 712. Because remedy for changing market values is set forth in statute, the use of average ratio approach is not applicable to discrepancies in valuation arising during ten-year period between valuations. 182 C. 619. Cited. 184 C. 326; 195 C. 48; 203 C. 425; 204 C. 336; 210 C. 233; 213 C. 307; 224 C. 110; 226 C. 92; 228 C. 23; Id., 476; 231 C. 731; 232 C. 335; 241 C. 749. Section does not insulate boards of tax review from appeals from over valuation during the years between decennial revaluations. 242 C. 363. Cited. Id., 550. Neither change in a property's use nor decision by a taxpayer to go out of business creates sufficient basis for mandatory interim revaluation of property. 249 C. 63.

Cited. 3 CA 393; 21 CA 275; 38 CA 158; 41 CA 421; judgment reversed, see 242 C. 530; 43 CA 169. Town assessor's duties under statute are mandatory, not discretionary, and failure to make and complete another revaluation by statutorily mandated revaluation date constitutes a disregard of statute's mandate. 85 CA 480.

Assessors under section not required to reassess but rather to revalue for assessment; viewing and revaluing need not be done in the same year. 3 CS 448. Town meetings have no control over valuations or revaluations. 19 CS 218.

Sec. 12-62a. Uniform assessment date and rate. (a) Each municipality, as defined in section 7-381, shall establish a uniform assessment date of October first.

(b) Each such municipality shall assess all property for purposes of the local property tax at a uniform rate of seventy per cent of present true and actual value, as determined under section 12-63.

(c) Repealed by P.A. 96-171, S. 15, 16.

(d) Repealed by P.A. 96-171, S. 15, 16.

(e) Repealed by P.A. 06-148, S. 10 and P.A. 06-176, S. 4.

(f) Repealed by P.A. 06-148, S. 10 and P.A. 06-176, S. 4.

(g) Repealed by P.A. 83-465, S. 3, 4.

(P.A. 74-299, S. 1, 3, 4; P.A. 76-338, S. 4, 8; P.A. 78-256, S. 3, 4; 78-339, S. 1, 3; P.A. 79-612, S. 1, 2; P.A. 80-321, S. 1, 3; 80-427, S. 1, 2; P.A. 82-410, S. 2, 4; P.A. 83-465, S. 1, 3, 4; P.A. 84-428, S. 1, 4 P.A. 92-197, S. 2, 3; P.A. 96-171, S. 8, 15, 16; 96-218, S. 2, 6; P.A. 97-254, S. 2, 6; P.A. 06-148, S. 10; 06-176, S. 4.)

History: P.A. 76-338 amended Subsec. (a) to set separate commencement date for assessment of motor vehicles and amended provision concerning municipalities with assessment dates other than October first to allow them to have two assessment dates in years before their conversion to uniform date as well as in the year during which conversion takes place; P.A. 78-256 added Subsec. (c) re deferred increases, codified as Subsec. (e); P.A. 78-339 added Subsecs. (c) and (d)

re effect of residential real property percentages on assessment rate; P.A. 79-612 amended Subsec. (e) to delete phrase limiting deferred assessments to cases in which overall rise is 30% or more and to add provisions re assessment of new constructions and added Subsec. (f) re continuance or discontinuance of deferred assessments of 1977 and 1978; P.A. 80-321 amended Subsec. (c) to specifically state that provisions are subject to Subsecs. (d) and (g), amended Subsec. (d) to postpone 70% rate from 1980 to 1984 to add provision governing assessments during the interim and added Subsec. (g) detailing assessments during interim, effective May 17, 1980, and applicable to municipal assessment years commencing October 1, 1980, and thereafter; P.A. 80-427 extended provisions of Subsec. (e) to include assessments up to 1981 and made changes in Subsec. (f) to reflect the broader application of Subsec. (e), effective May 20, 1980, and applicable to assessment years commencing October 1, 1979, to October 1, 1981, inclusive; P.A. 82-410 amended Subsec. (e) to allow municipalities in assessment years commencing in 1982 and 1983 to add increased assessed values of real property, resulting from general revaluation, to the assessment list in equal increments over a period of up to five years including the year of revaluation, which option prior to this amendment was not allowed under said Subsec. (e) after the assessment year commencing October 1, 1981; P.A. 83-465 replaced previously existing Subsec. (d) with new subsection to provide that any municipality which for the 1981 assessment list has assessed property in accordance with the differential rate procedure in Subsec. (c), shall, for the assessment lists in 1982 through 1985 assess residential real property at the rates provided in said Subsec. (d) and all other property at 70% of actual value, and commencing with the 1986 assessment list, assess all property at 70% of actual value, and repealed former Subsec. (g) re 1982 and 1983 assessment lists effective June 14, 1983, and applicable to the assessment year commencing October 1, 1982, and each assessment year thereafter; P.A. 84-428 amended Subsec. (e) to allow municipalities in assessment years commencing in 1984 and 1985 to add increased assessed values of real property, resulting from general revaluation, to the assessment list in equal increments over a period of not more than five years including the year of revaluation, which option without this amendment would not be available to municipalities after the assessment year commencing October 1, 1983, effective June 12, 1984, and applicable in any municipality with a revaluation of real property effective in the assessment year commencing October 1, 1984 or October 1, 1985; P.A. 92-197 amended Subsec. (e) to provide that said Subsec. would be applicable to assessment years of municipalities commencing on or after October 1, 1992, and to delete obsolete reference to revaluation effective "not later than 1985"; P.A. 96-171 repealed Subsecs. (c) and (d) re obsolete provisions authorizing mitigation of effects of revaluation in a municipality in which the assessed value of residential real property constitutes less than 20% of the assessed value of all property on the assessment list in the year immediately preceding revaluation and amended Subsecs. (e) and (f) to authorize a municipality commencing October 1, 1996, to defer an increased assessment from revaluation over a period not to exceed three years following the year of revaluation rather than four years following the year of such revaluation and delete obsolete provisions specifying the assessment years when option of deferment had been available, effective May 31, 1996; P.A. 96-218 made same changes in Subsecs. (e) and (f) as P.A. 96-171, effective June 4, 1996; P.A. 97-254 deleted obsolete assessment year references in Subsecs. (a) and (b) and amended Subsec. (e) to delete requirement that revaluation result in an increase in total assessed value of all real property on list for preceding year, effective June 27, 1997; P.A. 06-148, effective June 6, 2006,

and P.A. 06-176, effective June 9, 2006, and applicable to assessment years commencing on or after October 1, 2006, repealed Subsecs. (e) and (f).

Section does not violate equal protection clause of U.S. and Connecticut Constitutions. 179 C. 627. Cited. 226 C. 92; 228 C. 23; Id., 476; 231 C. 731.

Cited. 7 CA 496.

Subsec. (b):

Cited. 179 C. 627; 200 C. 697; 210 C. 233; 240 C. 192; 241 C. 382; Id., 749; 242 C. 343; Id., 550.

Cited. 4 CA 106; 11 CA 566.

Sec. 12-62b. The Residential Property Tax Revaluation Relief Fund. Amounts to be credited to fund. Section 12-62b is repealed, effective June 26, 1997.

(July Sp. Sess. P.A. 87-1, S. 4, 9; P.A. 88-321, S. 8, 10; S.A. 88-20, S. 29, 35; P.A. 97-274, S. 6, 7.)

Sec. 12-62c. Municipal option to phase in assessment increases or decreases resulting from revaluation of real property. (a)(1) A town implementing a revaluation of all real property may phase in a real property assessment increase or decrease, or a portion of such increase or decrease resulting from such revaluation, by requiring the assessor to gradually increase or decrease the assessment or the rate of assessment applicable to such property in the assessment year preceding that in which the revaluation is implemented, in accordance with one of the methods set forth in subsection (b) or (c) of this section. The legislative body of the town shall approve the decision to provide for such phase-in, the method by which it is accomplished and its term, provided the number of assessment years over which such gradual increases or decreases are reflected shall not exceed five assessment years, including the assessment year for which the revaluation is effective. If a town chooses to phase in a portion of the increase or decrease in the assessment of each parcel of real property resulting from said revaluation, said legislative body shall establish a factor, which shall be not less than twenty-five per cent, and shall apply such factor to such increases or decreases for all parcels of real property, regardless of property classification. A town choosing to phase in a portion of assessment increase or decrease shall multiply such factor by the total assessment increase or decrease for each such parcel to determine the amount of such increase or decrease that shall not be subject to the phase-in. The assessment increase or decrease for each parcel that shall be subject to the gradual increases or decreases in amounts or rates of assessment, as provided in subsection (b) or (c) of this section, shall be (A) the difference between the result of said multiplication and the total assessment increase or decrease for any such parcel, or (B) (i) in the case of an increase, the result derived when such factor is subtracted from the actual percentage by which the assessment of each such parcel increased as a result of such revaluation, over the assessment of such parcel in the preceding assessment year and said result is multiplied by such parcel's total assessment increase, or (ii) in the case of a decrease, the result derived when the assessment of such parcel in the preceding assessment year, over a number derived by when such factor is subtracted from the

actual percentage by which the assessment of each parcel decreased as a result of such revaluation and said result is multiplied by such parcel's total assessment decrease.

(2) The legislative body may approve the discontinuance of a phase-in of real property assessment increases or decreases resulting from the implementation of a revaluation, at any time prior to the completion of the phase-in term originally approved, provided such approval shall be made on or before the assessment date that is the commencement of the assessment year in which such discontinuance is effective. In the assessment year following the completion or discontinuance of the phase-in, assessments shall reflect the valuation of real property established for such revaluation, subject to additions for new construction and reductions for demolitions occurring subsequent to the date of revaluation and on or prior to the date of its completion or discontinuance, and the rate of assessment applicable in such year, as required by section 12-62a.

(b) A town shall use one of the following methods to determine the phase-in of real property assessment increases or the phase-in of a portion of such increases resulting from the implementation of a revaluation:

(1) The assessment of each parcel of real property for the assessment year preceding that in which such revaluation is effective shall be subtracted from the assessment of each such parcel in the effective year of said revaluation, and the annual amount of incremental assessment increase for each such parcel shall be the total of such subtraction divided by the number of years of the phase-in term, provided if a town chooses to phase in a portion of the assessment increase for each real property parcel, the amount of such increase that is not subject to the phase-in shall not be reflected in said calculation; or

(2) The ratio of the total assessed value of all taxable real property for the assessment year preceding that in which a revaluation is effective and the total fair market value of such property as determined from records of actual sales in said year, shall be subtracted from the rate of assessment set forth in section 12-62a, and the annual incremental rate of assessment increase applicable to all parcels of real property shall be the result of such subtraction divided by the number of years of the phase-in term. Prior to determining such annual incremental rate of assessment increase, a town that chooses to phase in a portion of the assessment increase for each real property parcel shall multiply the result of said subtraction by the factor established in accordance with subsection (a) of this section, to determine the rate of assessment that shall not be subject to such phase-in; or

(3) The ratio of the total assessed value of all taxable real property in each of the following property classes for the assessment year preceding that in which a revaluation is effective and the total fair market value of such property in each class as determined from records of actual sales in said year, shall be subtracted from the rate of assessment set forth in section 12-62a, and the annual incremental rate of assessment increase applicable to all parcels of real property in each such class shall be the result of such subtraction divided by the number of years of the phase-in term, where such property classes are: (A) Residential property; (B) commercial property, including apartments containing five or more dwelling units, industrial property and public utility property; and (C) vacant land. In the event the assessor determines that there are no

records of actual sales of real property in any such property class in said year or that the number of such actual sales is insufficient for purposes of determining a rate of increase under this subdivision, the annual incremental rate of assessment increase determined under subdivision (2) of this subsection shall be used for said property class.

(c) A town shall use one of the following methods to determine the phase-in of real property assessment decreases or the phase-in of a portion of such decreases resulting from the implementation of a revaluation:

(1) The assessment of each parcel of real property in the effective year of said revaluation shall be subtracted from the assessment of each such parcel for the assessment year preceding that in which such revaluation is effective, and the annual amount of incremental assessment decrease for each such parcel shall be the total of such subtraction divided by the number of years of the phase-in term, provided if a town chooses to phase in a portion of the assessment decrease for each real property parcel, the amount of such decrease that is not subject to the phase-in shall not be reflected in said calculation; or

(2) The rate of assessment set forth in section 12-62a shall be subtracted from the ratio of the total assessed value of all taxable real property for the assessment year preceding that in which a revaluation is effective and the total fair market value of such property as determined from records of actual sales in said year, and the annual incremental rate of assessment decrease applicable to all parcels of real property shall be the result of such subtraction divided by the number of years of the phase-in term. Prior to determining such annual incremental rate of assessment decrease, a town that chooses to phase in a portion of the assessment decrease for each real property parcel shall multiply the result of said subtraction by the factor established in accordance with subsection (a) of this section, to determine the rate of assessment that shall not be subject to such phase-in; or

(3) The rate of assessment set forth in section 12-62a shall be subtracted from the ratio of the total assessed value of all taxable real property in each of the following property classes for the assessment year preceding that in which a revaluation is effective and the total fair market value of such property in each class as determined from records of actual sales in said year, and the annual incremental rate of assessment decrease applicable to all parcels of real property in each such class shall be the result of such subtraction divided by the number of years of the phase-in term, where such property classes are: (A) Residential property; (B) commercial property, including apartments containing five or more dwelling units, industrial property and public utility property; and (C) vacant land. In the event the assessor determines that there are no records of actual sales of real property in any such property class in said year or that the number of such actual sales is insufficient for purposes of determining a rate of decrease under this subdivision, the annual incremental rate of assessment decrease determined under subdivision (2) of this subsection shall be used for said property class.

(d) The assessment of any new construction that first becomes subject to taxation pursuant to subdivision (1) of subsection (a) of section 12-53a during an assessment year encompassed within the term of a phase-in shall be determined in the same manner as the assessment of all other comparable real property in said assessment year, such that the total of incremental

increases applicable to such other comparable real property are reflected in the assessment of such new construction prior to the proration of such assessment pursuant to section 12-53a.

(e) Not later than thirty business days after the date a town's legislative body votes to phase in real property assessment increases or decreases resulting from such revaluation, or votes to discontinue such a phase-in, the chief executive officer of the town shall notify the Secretary of the Office of Policy and Management, in writing, of the action taken. Any chief executive officer failing to submit a notification to said secretary as required by this subsection, shall forfeit one hundred dollars to the state for each such failure.

(July Sp. Sess. P.A. 87-1, S. 6, 9; P.A. 91-79, S. 3, 4; P.A. 95-283, S. 66, 68; P.A. 06-148, S. 2; 06-176, S. 3; 06-196, S. 296–298; P.A. 12-157, S. 2; June 12 Sp. Sess. P.A. 12-2, S. 168.)

History: July Sp. Sess. 87-1, S. 6 effective July 24, 1987, and applicable in any municipality to any assessment year commencing in 1987, 1988 or 1989 in which a general revaluation of real property is effective in such municipality; P.A. 91-79 amended Subsec. (a) to make the section applicable to any assessment year commencing on or after October 1, 1987, deleting former October 1, 1989, cutoff date, and amended Subsec. (b) to set criteria for determining if increments are equal, effective April 26, 1991, and applicable to assessment years of municipalities commencing on or after October 1, 1991; P.A. 95-283 amended Subsecs. (a) and (b) to make technical changes replacing four with three years immediately following the year of revaluation in Subsec. (a) and replacing five with four years including the year of revaluation in Subsec. (b), effective July 6, 1995; P.A. 06-148 revised section to provide for phase-in of assessment increases, implementing a revaluation over not more than five years, and discontinuance of a phase-in, specify methods to be used to determine amount of increase, provide for assessment of new construction under phase-in, require notice to the Office of Policy and Management of votes to allow phase-in or discontinuance of phase-in, and provide for a penalty of $100 for failure to submit the notification, effective June 6, 2006, and applicable to assessment years commencing on or after October 1, 2006; P.A. 06-176 revised section to provide for phase-in of assessment increases or portion of such increases, implementing a revaluation over not more than five years, and discontinuance of a phase-in, specify methods to be used to determine assessment increases or the phase-in of a portion of such increases, assessment of new construction and notice to the Office of Policy and Management of votes to allow phase-in or discontinuance of phase-in, and provide for a penalty of $100 for failure to submit the notification, effective June 9, 2006, and applicable to assessment years commencing on or after October 1, 2006; P.A. 06-196 changed effective date of P.A. 06-176, S. 3 from June 9, 2006, and applicable to assessment years commencing on or after October 1, 2006, to October 1, 2006, and applicable to assessment years commencing on or after October 1, 2005, effective June 7, 2006, and amended Subsecs. (a) and (d) by deleting provisions re board of selectmen, effective October 1, 2006, and applicable to assessment years commencing on or after October 1, 2005; P.A. 12-157 amended Subsec. (c) to add reference to Sec. 12-53a(a)(1), effective October 1, 2012, and applicable to assessment years commencing on or after that date; June 12 Sp. Sess. P.A. 12-2 amended Subsec. (a) by adding provisions re assessment decreases and references to Subsec. (c), added new Subsec. (c) re determination of phase-in based on assessment decreases, redesignated existing Subsecs. (c) and (d) as Subsecs. (d) and (e) and amended Subsec. (e) by

adding provision re assessment decreases, effective July 1, 2012, and applicable to assessment years commencing October 1, 2012.

Sec. 12-62d. Residential property tax relief for municipalities with certain effective tax rate following revaluation: State program related to revaluations effective in 1987 and 1988; municipal option program commencing in 1989. Section 12-62d is repealed, effective July 1, 2006, and applicable to assessment years commencing on or after October 1, 2010.

(P.A. 88-321, S. 1, 10; P.A. 89-251, S. 191, 192, 203; P.A. 90-148, S. 14, 34; 90-262, S. 2, 4; June Sp. Sess. P.A. 91-14, S. 7, 30; May Sp. Sess. P.A. 92-17, S. 10, 59; P.A. 94-175, S. 1, 32; May Sp. Sess. P.A. 94-4, S. 80, 85; P.A. 95-160, S. 64, 69; P.A. 06-183, S. 3.)

Sec. 12-62e. Source of funds for state payments under section 12-62d. Section 12-62e is repealed, effective June 26, 1997.

(P.A. 88-321, S. 2, 10; P.A. 97-274, S. 6, 7.)

Sec. 12-62f. State grants-in-aid to municipalities for development or modification of computer-assisted mass appraisal systems for use in revaluation. (a) **Secretary of OPM to establish state-wide program assisting development of mass appraisal systems.** The Secretary of the Office of Policy and Management shall establish a state-wide program of financial assistance to municipalities to improve municipal assessment and tax collection practices. Such financial assistance, within the limits of funds made available for such purpose, shall be in the form of a grant-in-aid to each municipality to develop or modify a state certified computer-assisted mass appraisal system for the purpose of revaluation, as required in section 12-62, the training of municipal personnel in the proper use of such system, the acquisition of software packages, hardware, programming, data conversion or data entry. Whenever used in this section, "municipality" means any town, consolidated town and city or consolidated town and borough.

(b) **Standards to be developed for certification of computer-assisted mass appraisal system.** The secretary shall, after consultation with the board created by subsection (f) of this section, on or before December 1, 1988, develop minimum standards for the certification of a computer-assisted mass appraisal system and on or before December 1, 1995, adopt regulations, in accordance with the provisions of chapter 54, setting minimum computer-assisted mass appraisal revaluation standards and computerized administrative standards. A municipality which intends to develop or modify a computer-assisted mass appraisal system as provided in subsection (a) of this section, may apply to the secretary for a grant-in-aid, on or after January 1, 1989, in such form and manner as said secretary shall prescribe. The secretary shall review each such application, and shall, after consultation with the board created by subsection (f) of this section, approve the municipality's proposed use of the grant-in-aid, provided it has been shown to his satisfaction that the intended development or modification of a computer-assisted mass appraisal system will (1) meet the minimum computer-assisted mass appraisal revaluation standards and computerized administrative standard requirements as established by the secretary, (2) ensure a more accurate revaluation and (3) serve to improve both assessment and tax collection practices in the municipality.

(c) **Grants-in-aid to municipalities. Determination of amount. Deadline for application.** (1) Each municipality whose application for state financial assistance has been approved by the secretary shall receive a grant-in-aid on the basis of its population, as determined by the most recent estimates of the Department of Public Health. The amount of such grant-in-aid to any municipality with revaluation, as required in section 12-62, becoming effective in any of the years 1987 to 1996, inclusive, shall be as follows: (A) Twenty-five thousand dollars to each municipality with a population of less than twenty thousand; (B) thirty-five thousand dollars to each municipality with a population of at least twenty thousand but less than fifty thousand; (C) fifty thousand dollars to each municipality with a population of at least fifty thousand but less than one hundred thousand; and (D) sixty thousand dollars to each municipality with a population of one hundred thousand or more. Each municipality that completed a revaluation which became effective in the years from 1987 to 1996, inclusive, and qualified for the grants-in-aid provided for in this section, shall be eligible for an additional grant-in-aid equal to an amount not to exceed ten per cent of the grant-in-aid limit of the grant for which they originally qualified provided the additional grant-in-aid shall be used for training and for installations and modifications which are acquired and certified to be in compliance with the minimum computer-assisted mass appraisal revaluation standards and computerized administrative standards developed in accordance with subsection (b) of this section.

(2) A municipality that conducted a revaluation as required in section 12-62 without postponement or extension, but not between January 1, 1987, and December 31, 1996, shall be eligible to apply for and receive a grant and an additional grant-in-aid under subdivision (1) of this subsection.

(3) No municipality shall be eligible to receive a grant and an additional grant-in-aid pursuant to this section more than once.

(4) The secretary shall not accept or approve any application for a grant-in-aid pursuant to this section after June 30, 2012.

(d) **Application for assistance.** Upon approval of an application for state financial assistance, the secretary shall certify to the Comptroller the amount due to the municipality. Not later than five business days after such certification, the Comptroller shall draw his or her order on the Treasurer, who shall pay the grant to the municipality.

(e) **State assistance to be monitored.** The secretary shall periodically monitor a municipality's use of such grant-in-aid, to ensure full compliance with the provisions of this section. Each municipality receiving a grant-in-aid under this section shall for a period of two years following receipt of such grant-in-aid maintain all invoices, purchase orders and other evidence of expenditures related to the grant-in-aid.

(f) **Computer-assisted mass appraisal systems advisory board.** There is created a computer-assisted mass appraisal systems advisory board. Said board shall consist of seven Connecticut municipal assessors, one each to be appointed by the Governor, the president pro tempore, the majority leader and the minority leader of the Senate and the speaker, the majority leader and the minority leader of the House of Representatives. The members shall choose a

chairman from the membership. Said board shall have such powers and duties as are set forth in subsection (b) of this section.

(P.A. 88-348, S. 1–3; 88-364, S. 96, 123; P.A. 90-127, S. 1, 2; P.A. 93-381, S. 9, 39; P.A. 95-257, S. 12, 21, 58; 95-283, S. 4, 68; P.A. 97-128, S. 1, 2; P.A. 01-187, S. 23, 25; June Sp. Sess. P.A. 01-7, S. 20, 28; P.A. 07-213, S. 12; June 12 Sp. Sess. P.A. 12-1, S. 106.)

History: P.A. 88-364 made technical changes in Subsec. (f); P.A. 90-127 amended Subsec. (c) by providing that such grants-in-aid shall be available to certain municipalities with the required revaluation becoming effective in any of the years 1987 to 1992, inclusive, in lieu of 1987 or 1988, as provided prior to this amendment; P.A. 93-381 replaced department of health services with department of public health and addiction services, effective July 1, 1993; P.A. 95-257 replaced Commissioner and Department of Public Health and Addiction Services with Commissioner and Department of Public Health, effective July 1, 1995; P.A. 95-283 amended Subsec. (a) to add the acquisition of software packages and hardware upgrading, Subsec. (b) to require regulations before December 1, 1995, re minimum computer-assisted mass appraisal revaluation standards and administrative standards and to require applicants to meet the standards, Subsec. (c) to change 1992 to 1996 and to provide that any municipality qualifying for a grant-in-aid is eligible for an additional 10% and Subsec. (e) to require municipalities receiving grants-in-aid to maintain invoices, purchase orders and other evidence of expenditures for a two-year period, effective July 6, 1995; P.A. 97-128 amended Subsec. (a) to include programming, data conversion and data entry, effective June 6, 1997; P.A. 01-187, effective July 11, 2001, and June Sp. Sess. P.A. 01-7, effective July 1, 2001, both identically amended Subsec. (c) to designate existing provisions as Subdiv. (1) and add new Subdivs. (2) and (3) re additional grants to certain towns; P.A. 07-213 amended Subsec. (d) to change "fifteen days" to "five business days" and make conforming and technical changes, effective July 10, 2007; June 12 Sp. Sess. P.A. 12-1 amended Subsec. (c) by adding Subdiv. (4) re deadline for acceptance or approval of grant applications, effective July 1, 2012.

See Sec. 7-148r re municipal fee for access to computer-assisted mass appraisal system database.

Sec. 12-62g. Increase in certain veteran's exemptions upon revaluation. In conjunction with each municipal revaluation of property in accordance with section 12-62, each municipality shall increase (1) the amount of the exemption granted pursuant to subdivisions (19), (20), (21), (22), (23), (24), (25) and (26) of section 12-81, and (2) the amount of the exemption that each municipality may allow pursuant to section 12-81f, for such year and for each subsequent assessment year by multiplying the amount of exemption in each of said subdivisions by a multiplier determined by dividing the net taxable grand list for such year of revaluation by the net taxable grand list of the last year prior to such revaluation.

(P.A. 88-342, S. 3, 4; P.A. 00-229, S. 4, 7; P.A. 02-103, S. 40.)

History: P.A. 88-342, S. 3 effective June 6, 1988, and applicable to assessment years commencing on or after October 1, 1989; (Revisor's note: In 1997 the word "subsections" was replaced editorially by the Revisors with "subdivisions" in reference to Sec. 12-81 to conform

section with Sec. 12-81); P.A. 00-229 provided that the net taxable grand list be used to make the calculation required under this section, effective June 1, 2000, and applicable to assessment years commencing on and after October 1, 1998; P.A. 02-103 made technical changes.

Secs. 12-62h and 12-62i. Stay and phase-in of implementation of revaluation. Performance-based revaluation testing standards. Sections 12-62h and 12-62i are repealed, effective June 6, 2006.

(May Sp. Sess. P.A. 94-4, S. 51, 85; P.A. 95-160, S. 64, 69; 95-283, S. 6, 8, 68; P.A. 96-218, S. 3, 6; P.A. 97-254, S. 4, 6; P.A. 06-148, S. 10.)

Sec. 12-62j. Interlocal revaluation agreement grant. Section 12-62j is repealed, effective July 1, 2001.

(P.A. 96-218, S. 4, 6; P.A. 98-242, S. 3, 9; June Sp. Sess. P.A. 01-9, S. 130, 131.)

Sec. 12-62k. Revaluation exemption review committee. Membership. Statistical measures. Certification. Penalty. Section 12-62k is repealed, effective June 6, 2006.

(P.A. 02-49, S. 3; P.A. 03-269, S. 7–9; P.A. 04-257, S. 18; P.A. 06-148, S. 10.)

Sec. 12-62*l*. Option to not implement revaluation for 2003, 2004 and 2005 assessment years. (a) Notwithstanding any provision of the general statutes, any municipal charter, any special act or any home rule ordinance, any municipality required to effect a revaluation of real property under section 12-62 for the 2003, 2004 or 2005 assessment year shall not be required to effect a revaluation prior to the 2006 assessment year provided any decision not to implement a revaluation pursuant to this subsection shall be approved by the legislative body of such town or, in any town where the legislative body is a town meeting, by the board of selectmen. Any required revaluation subsequent to any delayed revaluation effected pursuant to this subsection shall be effected in accordance with the provisions of said section 12-62. The rate maker, as defined in section 12-131, in any municipality that elects, pursuant to this subsection, not to implement a revaluation may prepare new rate bills under the provisions of chapter 204 in order to carry out the provisions of this section.

(b) The assessor or board of assessors of any municipality that elects, pursuant to subsection (a) of this section, not to implement a revaluation of real property for the 2003 assessment year shall prepare a revised grand list for said assessment year, which shall reflect the assessments of real estate according to the grand list in effect for the assessment year commencing October 1, 2002, subject only to transfers of ownership, additions for new construction and reductions for demolitions. Such assessor shall send notice of any increase in the valuation of real estate over the valuation of such real estate as of October 1, 2002, or notice of the valuation of any real estate which is on the grand list to be effective for the October 1, 2003, assessment year but was not on such list in the prior assessment year, to the last-known address of the person whose valuation is so affected, and such person shall have the right to appeal such increase or valuation during the next regular session of the board of assessment appeals at which real estate appeals may be heard.

(May Sp. Sess. P.A. 04-2, S. 32.)

History: May Sp. Sess. P.A. 04-2 effective May 12, 2004, and applicable to assessment years commencing on or after October 1, 2003.

Sec. 12-62m. Reports of assessed valuation of property in towns phasing in revaluation. (a) If real property eligible for a grant or for reimbursement of a property tax or a portion thereof under the provisions of sections 12-19a, 12-20b and 12-129p, or any other provision of the general statutes, is located in a town that (1) elected to phase in assessment increases pursuant to section 12-62a of the general statutes, revision of 1958, revised to January 1, 2005, with respect to a revaluation effective on or before October 1, 2005, or (2) elects to phase in assessment increases pursuant to section 12-62c with respect to a revaluation effective on or after October 1, 2006, the assessed valuation of said property as reported to the Secretary of the Office of Policy and Management shall reflect the gradual increase in assessment applicable to comparable taxable real property for the same assessment year.

(b) If the legislative body of a town elects to phase in real property assessment increases with respect to a revaluation effective on or after October 1, 2006, pursuant to section 12-62c, or pursuant to section 12-62a of the general statutes, revision of 1958, revised to January 1, 2005, with respect to a revaluation effective on or before October 1, 2005, the grand list furnished, pursuant to section 7-328, to the clerk of any district, as defined in section 7-324, shall reflect assessments based upon such phase-in for each assessment year during which such phase-in is effective.

(P.A. 06-148, S. 4.)

History: P.A. 06-148 effective June 6, 2006.

Sec. 12-62n. Municipal option to adopt assessment rates limiting property tax increases on apartment and residential properties. (a) For the purposes of this section:

(1) "Apartment property" means a building containing five or more dwelling units used for human habitation, the parcel of land on which such building is situated, and any accessory buildings or other improvements located on such parcel;

(2) "Base year" means the fiscal year immediately preceding the fiscal year in which a municipality levies property taxes on the basis of assessments derived from a revaluation implemented pursuant to section 12-62; and

(3) "Residential property" means a building containing four or fewer dwelling units used for human habitation, the parcel of land on which such building is situated, and any accessory buildings or other improvements located on such parcel.

(b) Notwithstanding any provision of the general statutes or any special act, municipal charter or any home rule ordinance, any municipality in which the provisions of section 12-62d are effective for the assessment year commencing October 1, 2005, may, by ordinance, adopt the property tax system described in this section, provided the assessor of such municipality

determines that without implementation of such property tax system, implementation of a revaluation for the assessment year commencing October 1, 2006, would result in an increase of twenty per cent in the share of the total grand levy for all property in the year following the base year, for the property classes composed of apartment property and residential property.

(c) In any municipality that adopts the property tax system under this section, the assessor shall determine a rate of assessment for apartment property and residential property for the assessment year in which a revaluation is effective, that will have the effect of increasing the average property tax as a result of revaluation for the property classes composed of apartment property and residential property, by three and one-half per cent over the property tax for said property classes in the base year. Tax increases on apartment property and residential property provided for in this subsection shall be used to reduce, in the amount derived from such increases, the surcharge under section 12-62d. The assessor shall recalculate the rate of assessment for apartment property and residential property for each of the four assessment years following the assessment year in which the provisions of this section become effective such that the average property tax for the property classes composed of apartment property and residential property increases as a result of said revaluation by three and one-half per cent over the average property tax provided by this subsection for such property classes in each prior fiscal year. Notwithstanding the provisions of subsection (b) of section 12-62a, the assessor shall establish a rate of assessment for all real property other than apartment property and residential property, to effectuate the provisions of this section.

(d) Subject to the apartment and residential property tax relief described in subsection (c) of this section and concurrent with the assessment year in which a municipality adopts and implements the property tax system under this section, such municipality shall begin to phase out proportionately the impact of the property tax surcharge under section 12-62d to the extent necessary to accomplish the purposes of this section. For the assessment year commencing October 1, 2010, such property tax surcharge shall not exceed seven and one-half per cent of the property tax for all property other than apartment property and residential property.

(P.A. 06-183, S. 2.)

History: P.A. 06-183 effective July 1, 2006, and applicable to assessment years commencing on or after October 1, 2006.

Nursing homes do not contain dwelling units and therefore do not constitute "apartment property". 298 C. 191.

Sec. 12-62o. Municipal option to make annual adjustments in property values. Section 12-62o is repealed, effective July 1, 2009.

(P.A. 08-185, S. 12; P.A. 09-60, S. 3.)

Sec. 12-62p. Municipal option to delay revaluation or suspend phase-in of real property assessment increase. (a)(1) Notwithstanding any provision of the general statutes, any municipal charter, any special act or any home rule ordinance, any municipality required to effect a revaluation of real property under section 12-62 for the 2008, 2009 or 2010 assessment

year shall not be required to effect a revaluation prior to the 2011 assessment year, provided any decision not to implement a revaluation pursuant to this subsection is approved by the legislative body of such municipality. The rate maker, as defined in section 12-131, in any municipality that elects, pursuant to this subsection, not to implement a revaluation may prepare new rate bills under the provisions of chapter 204 in order to carry out the provisions of this subsection.

(2) Any required revaluation subsequent to any delayed revaluation effected pursuant to subdivision (1) of this subsection shall be effected in accordance with the provisions of section 12-62. Such subsequent revaluation shall recommence at the point in the schedule required pursuant to section 12-62 that the municipality was following prior to such delay.

(b) (1) Notwithstanding any provision of the general statutes, any municipal charter, any special act or any home rule ordinance, any municipality that is currently in the process of phasing in a real property assessment increase, or a portion of such increase, may suspend such phase-in for a period of time, but not later than the 2011 assessment year, provided any decision to suspend a phase-in pursuant to this subsection is approved by the legislative body of such municipality. The rate maker, as defined in section 12-131, in any municipality that elects, pursuant to this subsection, to suspend a phase-in may prepare new rate bills under the provisions of chapter 204 in order to carry out the provisions of this subsection.

(2) Any required phase-in of a real property assessment increase subsequent to any suspension of such phase-in pursuant to this subsection shall recommence at the point at which such phase-in was suspended, provided any municipality required, pursuant to section 12-62, to implement a revaluation prior to the completion of the phase-in shall implement such revaluation as required.

(c) The assessor or board of assessors of any municipality that elects, pursuant to subsection (a) of this section, not to implement a revaluation of real property for the 2008 assessment year or, pursuant to subsection (b) of this section, to suspend a phase-in of an assessment increase for the 2008 assessment year, shall prepare a revised grand list for said assessment year, which shall reflect the assessments of real estate according to the grand list in effect for the assessment year commencing October 1, 2007, subject only to transfers of ownership, additions for new construction and reductions for demolitions. Such assessor shall send notice of any increase in the valuation of real estate over the valuation of such real estate as of October 1, 2007, or notice of the valuation of any real estate that is on the grand list to be effective for the October 1, 2008, assessment year, but was not on such list in the prior assessment year, to the last-known address of the person whose valuation is so affected, and such person shall have the right to appeal such increase or valuation during the next regular session of the board of assessment appeals at which real estate appeals may be heard.

(P.A. 09-60, S. 1; 09-196, S. 5.)

History: P.A. 09-60 effective July 1, 2009, and applicable to assessment years commencing on or after October 1, 2008; P.A. 09-196 changed effective date of P.A. 09-60, S. 1, from July 1, 2009, and applicable to assessment years commencing on or after October 1, 2008, to May 15, 2009, and applicable to assessment years commencing on or after October 1, 2008, effective July 8, 2009.

Sec. 12-62q. Regional revaluation program. (a) Notwithstanding the provisions of subdivision (1) of subsection (b) of section 12-62, any two or more towns may enter into an agreement, as provided in section 7-148cc and sections 7-339a to 7-339*l*, inclusive, to establish a regional revaluation program. Towns participating in such an agreement shall provide for the revaluation of all parcels of real property encompassed within such towns at the same time and not less than once every five years, or shall annually revalue approximately one-fifth of all such parcels over a five-year period.

(b) Any agreement entered into pursuant to subsection (a) of this section shall: (1) Establish or designate an entity, which may be a regional planning organization, as the coordinating agency for implementation of the regional revaluation program; (2) indicate how a revaluation company certified in accordance with section 12-2b will be hired and overseen by the participating towns or the coordinating agency; (3) include a revaluation schedule that lists any adjustments to the revaluation schedules for participating towns; (4) identify administrative and procedural processes that will be implemented by the participating towns to implement the program; and (5) estimate the projected savings resulting from a regional revaluation program.

(c) (1) Prior to entering into an agreement pursuant to subsection (b) of this section, the participating towns shall submit to the Secretary of the Office of Policy and Management proposed adjustments to the revaluation schedules for the participating towns for the secretary's review and approval. The secretary shall, not later than forty-five days after receipt of such agreement, notify all participating towns of the approval or disapproval of such proposed adjustments. If any such adjustments are disapproved, the secretary shall notify the towns of each reason for each such disapproval and make recommendations for revision.

(2) If participation in a regional revaluation program causes a town to postpone the revaluation required by subdivision (1) of subsection (b) of section 12-62, such postponement shall be expressly approved by the secretary in the approval the secretary provides pursuant to this subsection.

(d) All procedures for conducting a revaluation in accordance with section 12-62 shall be followed by all towns participating in a regional revaluation program.

(e) If any participating town decides to withdraw from a regional revaluation program after the date on which a regional revaluation is implemented, such town shall notify the Secretary of the Office of Policy and Management. Such town shall resume the revaluation schedule required pursuant to subdivision (1) of subsection (b) of section 12-62 with the date of the last regional revaluation as the starting point for implementing future revaluations. If any participating town decides to withdraw from a regional revaluation program prior to the date on which a regional revaluation is implemented, such town shall notify the secretary and shall be required to resume implementation of revaluation in accordance with the provisions of section 12-62.

(P.A. 09-60, S. 2; P.A. 11-99, S. 5.)

History: P.A. 09-60 effective May 15, 2009, and applicable to assessment years commencing on and after October 1, 2009; P.A. 11-99 amended Subsec. (a) to add "and sections 7-339a to 7-339*l*, inclusive".

Sec. 12-62r. Annual adjustments to assessment rates adopted for apartment and residential properties. Referendum. (a) For the purposes of this section:

(1) "Apartment property" means a building containing four or more dwelling units used for human habitation, the parcel of land on which such building is situated, and any accessory buildings or other improvements located on such parcel;

(2) "Residential property" means a building containing three or fewer dwelling units used for human habitation, the parcel of land on which such building is situated, and any accessory buildings or other improvements located on such parcel;

(3) "Base year" means the assessment year commencing October 1, 2010; and

(4) "Adjusted tax levy" means the total amount of taxes raised by taxation in a fiscal year by a municipality.

(b) Notwithstanding any provision of the general statutes or any special act, municipal charter or any home rule ordinance, any municipality in which the provisions of section 12-62n were effective for the assessment year commencing October 1, 2010, shall make annual adjustments to the assessment rate charged to apartment and residential property in accordance with the provisions of this section, but in no event shall the assessment rate for any class of property be in excess of seventy per cent.

(c) For the assessment year commencing October 1, 2011, in any municipality that adopts the property tax system under this section, apartment property shall be assessed at a rate of fifty per cent. For assessment years commencing on and after October 1, 2012, the assessor shall determine a rate of assessment for apartment property that will have the effect of phasing in proportionate increases in the rate so that, by the assessment year commencing October 1, 2015, the assessment rate for apartment property shall be seventy per cent.

(d) In any municipality that adopts the property tax system under this section, for the assessment year commencing October 1, 2011, and only for said assessment year, the assessor shall determine a rate of assessment for residential property that will have the effect of increasing the average property tax for residential property as a result of revaluation by three and one-half per cent over the property tax for such property class in the base year, but in no event shall the assessment rate be less than twenty-three per cent. For assessment years commencing on and after October 1, 2011, the assessor shall then calculate an adjustment to the rate of assessment for residential property in accordance with subsection (e) of this section.

(e) Not later than January thirty-first or the completion of the grand list, whichever is later, the assessor shall annually calculate the difference in the adjusted tax levy by such municipality in the current fiscal year and the prior fiscal year. The assessor shall then adjust the adjusted tax levy for the current fiscal year in accordance with any change in the consumer price index for all

urban consumers in the northeast region in the preceding fiscal year. If, after such adjustment, (1) the adjusted tax levy in the current fiscal year exceeds the adjusted tax levy in the prior fiscal year by more than one hundred per cent of the rate of inflation, as determined in accordance with such consumer price index, the assessor, in his or her calculation of the assessment ratios for the next grand list, shall increase the rate of assessment for residential properties from the prior grand list year by five per cent; (2) the adjusted tax levy in the current fiscal year exceeds the adjusted tax levy in the prior fiscal year by more than fifty per cent, but not more than one hundred per cent, of such rate of inflation, the assessor shall increase such rate of assessment by three and one-half per cent; (3) the adjusted tax levy in the current fiscal year exceeds the adjusted tax levy in the prior fiscal year by not more than fifty per cent of such rate of inflation, the assessor shall increase such rate of assessment by two and one-half per cent; (4) the adjusted tax levy in the current fiscal year is equal to the adjusted tax levy in the prior fiscal year, or is less than one-half per cent less than the adjusted tax levy in the prior fiscal year, the assessor shall increase such rate of assessment by one and one-half per cent; and (5) the adjusted tax levy in the current fiscal year is less than the adjusted tax levy in the prior fiscal year by at least one-half per cent, the assessor shall make no change in such rate of assessment.

(f) Not later than June fifteenth in any year in which the adjusted tax levy in the current fiscal year increases by more than two and six-tenths per cent over the adjusted tax levy in the prior fiscal year, one per cent of the total number of electors of such municipality may petition in writing for a referendum on the budget establishing such increase. Any such referendum shall be held not more than ten days after receipt of such petition by the town clerk and shall be conducted in accordance with the provisions of chapter 90. Such budget shall not become effective unless a majority of the electors voting in such referendum vote in favor thereof. Only one referendum may be held, and, if the vote is against the budget, such municipality shall so adjust the budget as to limit any increase to be equal to or less than two and six-tenths per cent.

(P.A. 11-212, S. 1.)

History: P.A. 11-212 effective July 13, 2011, and applicable to assessment years commencing on or after October 1, 2011.

Sec. 12-63. Rule of valuation. Depreciation schedules. (a) The present true and actual value of land classified as farm land pursuant to section 12-107c, as forest land pursuant to section 12-107d, as open space land pursuant to section 12-107e, or as maritime heritage land pursuant to section 12-107g shall be based upon its current use without regard to neighborhood land use of a more intensive nature, provided in no event shall the present true and actual value of open space land be less than it would be if such open space land comprised a part of a tract or tracts of land classified as farm land pursuant to section 12-107c. The present true and actual value of all other property shall be deemed by all assessors and boards of assessment appeals to be the fair market value thereof and not its value at a forced or auction sale.

(b) (1) For the purposes of this subsection, (A) "electronic data processing equipment" means computers, printers, peripheral computer equipment, bundled software and any computer-based equipment acting as a computer, as defined in Section 168 of the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time

amended; (B) “leased personal property” means tangible personal property which is the subject of a written or oral lease or loan on the assessment date, or any such property which has been so leased or loaned by the then current owner of such property for three or more of the twelve months preceding such assessment date; and (C) “original selling price” means the price at which tangible personal property is most frequently sold in the year that it was manufactured.

(2) Any municipality may, by ordinance, adopt the provisions of this subsection to be applicable for the assessment year commencing October first of the assessment year in which a revaluation of all real property required pursuant to section 12-62 is performed in such municipality, and for each assessment year thereafter. If so adopted, the present true and actual value of tangible personal property, other than motor vehicles, shall be determined in accordance with the provisions of this subsection. If such property is purchased, its true and actual value shall be established in relation to the cost of its acquisition, including transportation and installation, and shall reflect depreciation in accordance with the schedules set forth in subdivisions (3) to (6), inclusive, of this subsection. If such property is developed and produced by the owner of such property for a purpose other than wholesale or retail sale or lease, its true and actual value shall be established in relation to its cost of development, production and installation and shall reflect depreciation in accordance with the schedules provided in subdivisions (3) to (6), inclusive, of this subsection. The provisions of this subsection shall not apply to property owned by a public service company, as defined in section 16-1.

(3) The following schedule of depreciation shall be applicable with respect to electronic data processing equipment:

(A) Group I: Computer and peripheral hardware, including, but not limited to, personal computers, workstations, terminals, storage devices, printers, scanners, computer peripherals and networking equipment:

Assessment Year Following Acquisition	Depreciated Value As Percentage Of Acquisition Cost Basis
First year	Seventy per cent
Second year	Forty per cent
Third year	Twenty per cent
Fourth year and thereafter	Ten per cent

(B) Group II: Other hardware, including, but not limited to, mini-frame and main-frame systems with an acquisition cost of more than twenty-five thousand dollars:

Assessment Year	Depreciated Value

Following Acquisition	As Percentage Of Acquisition Cost Basis
First year	Ninety per cent
Second year	Sixty per cent
Third year	Forty per cent
Fourth year	Twenty per cent
Fifth year and thereafter	Ten per cent

(4) The following schedule of depreciation shall be applicable with respect to copiers, facsimile machines, medical testing equipment, and any similar type of equipment that is not specifically defined as electronic data processing equipment, but is considered by the assessor to be technologically advanced:

Assessment Year Following Acquisition	Depreciated Value As Percentage Of Acquisition Cost Basis
First year	Ninety-five per cent
Second year	Eighty per cent
Third year	Sixty per cent
Fourth year	Forty per cent
Fifth year and thereafter	Twenty per cent

(5) The following schedule of depreciation shall be applicable with respect to machinery and equipment used in the manufacturing process:

Assessment Year Following Acquisition	Depreciated Value As Percentage Of Acquisition Cost Basis
First year	Ninety per cent
Second year	Eighty per cent
Third year	Seventy per cent

Fourth year	Sixty per cent
Fifth year	Fifty per cent
Sixth year	Forty per cent
Seventh year	Thirty per cent
Eighth year and thereafter	Twenty per cent

(6) The following schedule of depreciation shall be applicable with respect to all tangible personal property other than that described in subdivisions (3) to (5), inclusive, of this subsection:

Assessment Year Following Acquisition	Depreciated Value As Percentage Of Acquisition Cost Basis
First year	Ninety-five per cent
Second year	Ninety per cent
Third year	Eighty per cent
Fourth year	Seventy per cent
Fifth year	Sixty per cent
Sixth year	Fifty per cent
Seventh year	Forty per cent
Eighth year and thereafter	Thirty per cent

(7) The present true and actual value of leased personal property shall be determined in accordance with the provisions of this subdivision. Such value for any assessment year shall be established in relation to the original selling price for self-manufactured property or acquisition cost for acquired property and shall reflect depreciation in accordance with the schedules provided in subdivisions (3) to (6), inclusive, of this subsection. If the assessor is unable to determine the original selling price of leased personal property, the present true and actual value thereof shall be its current selling price.

(8) With respect to any personal property which is prohibited by law from being sold, the present true and actual value of such property shall be established with respect to such property's original manufactured cost increased by a ratio the numerator of which is the total proceeds from

the manufacturer's salable equipment sold and the denominator of which is the total cost of the manufacturer's salable equipment sold. Such value shall then be depreciated in accordance with the appropriate schedule in this subsection.

(9) The schedules of depreciation set forth in subdivisions (3) to (6), inclusive, of this subsection shall not be used with respect to videotapes, horses or other taxable livestock or electric cogenerating equipment.

(10) If the assessor determines that the value of any item of personal property produced by the application of the schedules set forth in this subsection does not accurately reflect the present true and actual value of such item, the assessor shall adjust such value to reflect the present true and actual value of such item.

(11) Nothing in this subsection shall prevent any taxpayer from appealing any assessment made pursuant to this subsection if such assessment does not accurately reflect the present true and actual value of any item of such taxpayer's personal property.

(1949 Rev., S. 1747; 1963, P.A. 490, S. 9; P.A. 96-171, S. 9, 16; P.A. 99-290, S. 1, 2; P.A. 00-230, S. 2; P.A. 02-103, S. 53; P.A. 06-83, S. 11; 06-196, S. 287; P.A. 07-127, S. 2; P.A. 11-61, S. 1.)

History: 1963 act made special provisions for farm, forest and open space land; P.A. 96-171 replaced "boards of tax review" with "boards of assessment appeals", effective May 31, 1996; P.A. 99-290 added new Subsec. (b) re optional depreciation schedules for personal property and designated existing provisions as Subsec. (a), effective June 15, 1999; P.A. 00-230 made a technical correction in Subsec. (b)(10); P.A. 02-103 made a technical change in Subsec. (b)(3)(A); P.A. 06-83 added Subsec. (c) re depreciation rules for machinery and equipment, effective July 1, 2006; P.A. 06-196 made technical changes in Subsec. (c)(1), effective July 1, 2006; P.A. 07-127 added reference to maritime heritage land in Subsec. (a), effective July 1, 2007; P.A. 11-61 deleted former Subsec. (c) re depreciation rules for machinery and equipment, effective July 1, 2011.

Where assessors adopt rule of valuation conflicting with statute, remedy is by appeal to board of relief. 43 C. 309. If assessors adopt rule of valuation, assessment may be reduced on appeal to conform to such rule. 63 C. 18, 322. No distinction in law between assessed and actual value of real estate. 72 C. 372. Statute does not apply unless there is a market. If no market, then fair value must be otherwise ascertained. 99 C. 336. Cited. 102 C. 210; 105 C. 581. On capitalization of income, see 119 C. 5. Where market value not ascertainable, true and actual valuation must be determined by some other method. 122 C. 230. Property may be found to have market value in the absence of evidence of other sales of like property in open market. 125 C. 172. History of statute; valuation a question of fact for trier; not erroneous to consider reproduction cost and capitalization of income as well as actual sales prices in determining fair market value. 131 C. 575. Methods of determining "true and actual value". 146 C. 578. Best test for determination of value is ordinarily that of market sales. Id., 669. Land residual method discussed. Id. Value of real estate must be gauged by conditions prevailing over a period of time. Id. Capitalization of net income method of valuation discussed. Id., 681. Cited. 149 C. 32. Fair market value can be

determined from figure fixed by actual sales where there are sales, in ordinary course of business of other properties comparable in kind and location. Where property was dam and not readily marketable, proper to resort to other means of ascertaining value as replacement cost minus depreciation. Id., 453. Although present value of all other property is fair market value, value of "farmland" is based on its current use without regard to neighborhood land use, even where plaintiffs had sold adjoining land at neighborhood values. 156 C. 107. Where plaintiffs failed to apply for classification of their farm as farmland under Sec. 12-107c, it was properly valued at its fair market value. Id., 437. Cited. 162 C. 87. Where golf course is classified as open space, it is valued on its current use and not at the highest value of farm land. In valuation of open space at current use, legislative intent is that current use value be less than what its fair market value might be. In determining "current use", no particular formula is required. 174 C. 10. Cited. Id., 380; Id., 556. Fair market value is price that would probably result from fair negotiations between willing seller and willing buyer. 175 C. 301. Cited. 178 C. 100; Id., 295. Fair market value not determined where the one sale cited was not comparable, value realized from a forced or bid sale. Id., 606. Cited. 203 C. 425; 210 C. 233; 226 C. 407; 228 C. 23; 231 C. 731; 240 C. 192; Id., 422; 241 C. 382.

Cited. 3 CA 53; 4 CA 106; 7 CA 496; 33 CA 270; 38 CA 158; 41 CA 249.

Market value; methods for ascertaining. 1 CS 112. Valuation by owner placed in tax list not bar to reduction by court on appeal from board of relief. 6 CS 203. Cited. Id., 505. No other method legal for assessment if there is a market value. 8 CS 540. Cost of reproduction less depreciation proper if there is no market value. 11 CS 241. If most recent sales in same vicinity are of property held by bank, they are not a fair criterion for market value. 12 CS 47. Extensive discussion of various methods of valuation. 20 CS 476. Price index and inclusion of "factory burden" employed to determine assessment held improper. 25 CS 37.

Sec. 12-63a. Taxation of mobile manufactured homes and mobile manufactured home parks. (a) As used in this section, unless the context otherwise requires: "Mobile manufactured home" means a detached residential unit having three-dimensional components which are intrinsically mobile with or without a wheel chassis or a detached residential unit built on or after June 15, 1976, in accordance with federal manufactured home construction and safety standards, and, in either case, containing sleeping accommodations, a flush toilet, tub or shower bath, kitchen facilities and plumbing and electrical connections for attachment to outside systems, and designed for long-term occupancy and to be placed on rigid supports at the site where it is to be occupied as a residence, complete and ready for occupancy, except for minor and incidental unpacking and assembly operations and connection to utilities systems. "Mobile manufactured home park" or "park" means a plot of ground upon which two or more mobile manufactured homes occupied for residential purposes are located.

(b) In determining the value of a mobile manufactured home park for the purpose of real property taxation, assessors shall consider the cost of the original unimproved land and all improvements thereon, including, but not limited to, leveling, drainage, filling, paving of streets and walkways, lighting, installation of water, sewer and electrical systems, facilities for sanitation, laundering and recreation, erection of structures and landscaping.

(c) In determining the value of a mobile manufactured home for the purpose of property taxation, beginning with the assessment year commencing October 1, 1986, each assessor shall assess mobile manufactured homes connected to utilities and used as a residence in the same manner as residential real property, except that in the case of a mobile manufactured home located on leased land the sum of the assessed value of the mobile manufactured home and the assessed value of the land apportionable to the lot on which the mobile manufactured home sits shall not exceed the sum of the assessed value of the mobile manufactured home and the lot if the lot had been owned by the lessee. Any assessor who first assesses any such mobile manufactured home as residential real property on or after October 1, 1986, and which assessment would result in an increase in taxation for said assessment year of over twenty-five per cent shall phase in said increase in assessment over a five-year period, twenty per cent of the increased assessment being phased in on the list of October 1, 1986, and twenty per cent in each of the four assessment years next succeeding the list of October 1, 1986. The assessment for a mobile manufactured home shall be in the name of the owner of the mobile manufactured home and shall not alter in any way the assessment of the ground upon which the mobile manufactured home is situated, except that a mobile manufactured home situated upon land owned by the owner of the mobile manufactured home shall be assessed in the same manner as any dwelling house. In determining the value of a mobile manufactured home which is not used as a residence for the purpose of property taxation, assessors may consult authoritative handbooks listing current common prices of used mobile manufactured homes.

(d) (1) Notwithstanding the provisions of this section or of any other section of the general statutes or any special act to the contrary, a municipality may, by ordinance, elect to assess a mobile manufactured home, on or after October 1, 1986, but not later than the first sale of such mobile manufactured home, in the same manner in which mobile manufactured homes were assessed by such municipality for the assessment year commencing October 1, 1985. On the first assessment date immediately following the first sale of such mobile manufactured home after October 1, 1986, such mobile manufactured home shall be assessed and subject to property tax pursuant to subsection (c) of this section.

(2) As used in subdivision (1) of this subsection, "first sale" means any sale or conveyance by an owner of any mobile manufactured home on or after October 1, 1986, except a sale or conveyance to (A) an owner's spouse; (B) an owner's brother or sister who actually resides in the mobile manufactured home unit being sold or conveyed; or (C) any other person if the owner makes such sale to such other person for the purpose of using the proceeds of such sale to purchase a substitute mobile manufactured home to be located on the leasehold site being occupied by such owner's existing mobile manufactured home. In the case of a sale as defined in subparagraph (C) of this subdivision, the owner's substitute mobile manufactured home subsequently located on the owner's leasehold site shall be assessed in the same manner as his original mobile manufactured home until a first sale. The original mobile manufactured home removed from the owner's leasehold site shall be assessed as provided in subsection (c) of this section, unless the new owner of such original mobile manufactured home can independently qualify to be assessed as such homes were assessed in the assessment year commencing October 1, 1985, under subparagraph (C) of this subdivision. Notwithstanding the provisions of this section, a mobile manufactured home which is treated by a municipality as personal property in

accordance with the provisions of this subsection shall continue to be treated as real property pursuant to sections 12-412c and 21-67a.

(1961, P.A. 445, S. 1–4; 1969, P.A. 814, S. 1; June Sp. Sess. P.A. 83-3, S. 1; P.A. 86-310, S. 1, 4; P.A. 87-447, S. 1, 2; 87-589, S. 84, 85, 87; P.A. 92-174, S. 1.)

History: 1969 act deleted "personal" with reference to property taxation in Subsec. (c); June Sp. Sess. P.A. 83-3 changed the terms "mobile home" and "mobile homes" to "mobile manufactured home" and "mobile manufactured homes"; P.A. 86-310 amended Subsec. (a) by substituting the definition of "mobile manufactured home" in lieu of the deleted definition of "mobile home", amended Subsec. (c) by providing for assessment of mobile manufactured homes under certain conditions in the same manner as residential real property and by adding provisions for phase-in of the amount of increase in assessment and deleted Subsec. (d) providing for a monthly fee in lieu of property tax on mobile homes, effective July 1, 1986, and applicable to the assessment year in any municipality commencing October 1, 1986, and each assessment year thereafter; P.A. 87-447 added Subsec. (d) authorizing municipalities to assess mobile manufactured homes as either realty or personal property under certain conditions, effective June 26, 1987, and applicable to the assessment year in each municipality commencing October 1, 1987, and each assessment year thereafter; P.A. 87-589 made technical changes in Subsec. (d) and revised effective date of P.A. 87-447 to apply provisions to assessment year commencing October 1, 1986; P.A. 92-174 amended Subsec. (c) by adding provision re exception for mobile manufactured homes located on leased land.

Sec. 12-63b. Valuation of rental income real property. (a) The assessor or board of assessors in any town, at any time, when determining the present true and actual value of real property as provided in section 12-63, which property is used primarily for the purpose of producing rental income, exclusive of such property used solely for residential purposes, containing not more than six dwelling units and in which the owner resides, shall determine such value on the basis of an appraisal which shall include to the extent applicable with respect to such property, consideration of each of the following methods of appraisal: (1) Replacement cost less depreciation, plus the market value of the land, (2) capitalization of net income based on market rent for similar property, and (3) a sales comparison approach based on current bona fide sales of comparable property. The provisions of this section shall not be applicable with respect to any housing assisted by the federal or state government except any such housing for which the federal assistance directly related to rent for each unit in such housing is no less than the difference between the fair market rent for each such unit in the applicable area and the amount of rent payable by the tenant in each such unit, as determined under the federal program providing for such assistance.

(b) For purposes of subdivision (2) of subsection (a) of this section and, generally, in its use as a factor in any appraisal with respect to real property used primarily for the purpose of producing rental income, the term "market rent" means the rental income that such property would most probably command on the open market as indicated by present rentals being paid for comparable space. In determining market rent the assessor shall consider the actual rental income applicable with respect to such real property under the terms of an existing contract of lease at the time of such determination.

(P.A. 77-586, S. 1, 3; P.A. 84-417, S. 1, 2; P.A. 09-196, S. 2.)

History: P.A. 84-417 added Subsec. (b) for purposes of defining the term "market rent"; P.A. 09-196 amended Subsec. (a) by adding "at any time" re determining present true and actual value of real property, deleting provision re properties for which there is insufficient data based on current bona fide sales of comparable property, deleting former Subdiv. (2) re use of gross income multiplier method of appraisal, redesignating existing Subdiv. (3) as Subdiv. (2) and adding new Subdiv. (3) re use of sales comparison approach of appraisal, and made a conforming change in Subsec. (b), effective October 1, 2009, and applicable to assessment years commencing on or after October 1, 2009.

Cited. 220 C. 335; 226 C. 92; 228 C. 23; 231 C. 731; 240 C. 192; 242 C. 363. Assessor may require income and expense reports from property owner only when there are insufficient data re current sales of comparable properties. 292 C. 125.

Cited. 11 CA 566; 33 CA 270. Statute requires that court give consideration to the replacement cost approach only to the extent applicable in its determination of value and does not mandate that a particular method must be utilized or otherwise serve to limit court's discretion to choose the method that it believes will result in the fairest approximation of the subject property's value. 77 CA 21.

Subsec. (a):

Cited. 33 CA 511; 38 CA 158; Id., 165.

Subsec. (b):

Cited. 33 CA 511; 38 CA 158; Id., 165. Court is required to consider both market rent and actual rent when determining fair market value using income capitalization method. 119 CA 600.

Sec. 12-63c. Submission of income and expense information applicable to rental income real property. (a) In determining the present true and actual value in any town of real property used primarily for purposes of producing rental income, the assessor, which term whenever used in this section shall include assessor or board of assessors, may require in the conduct of any appraisal of such property pursuant to the capitalization of net income method, as provided in section 12-63b, that the owner of such property annually submit to the assessor not later than the first day of June, on a form provided by the assessor not later than forty-five days before said first day of June, the best available information disclosing the actual rental and rental-related income and operating expenses applicable to such property. Submission of such information may be required whether or not the town is conducting a revaluation of all real property pursuant to section 12-62. Upon determination that there is good cause, the assessor may grant an extension of not more than thirty days to submit such information, if the owner of such property files a request for an extension with the assessor not later than May first.

(b) Any such information related to actual rental and rental-related income and operating expenses and not already a matter of public record that is submitted to the assessor shall not be subject to the provisions of section 1-210.

(c) If upon receipt of information as required under subsection (a) of this section the assessor finds that such information does not appear to reflect actual rental and rental-related income or operating expenses related to the current use of such property, additional verification concerning such information may be requested by the assessor. All information received by the assessor under subsection (a) of this section shall be subject to audit by the assessor or a designee of the assessor. Any person claiming to be aggrieved by the action of the assessor hereunder may appeal the actions of the assessor to the board of assessment appeals and the Superior Court as otherwise provided in this chapter.

(d) Any owner of such real property required to submit information to the assessor in accordance with subsection (a) of this section for any assessment year, who fails to submit such information as required under said subsection (a) or who submits information in incomplete or false form with intent to defraud, shall be subject to a penalty equal to a ten per cent increase in the assessed value of such property for such assessment year. Notwithstanding the provisions of this subsection, an assessor or board of assessment appeals shall waive such penalty if the owner of the real property required to submit the information is not the owner of such property on the assessment date for the grand list to which such penalty is added. Such assessor or board may waive such penalty upon receipt of such information in any town in which the legislative body adopts an ordinance allowing for such a waiver.

(P.A. 84-520, S. 1, 2; P.A. 85-613, S. 27, 154; P.A. 87-94, S. 1, 2; P.A. 95-283, S. 36, 68; P.A. 97-254, S. 3, 6; P.A. 00-215, S. 2, 11; P.A. 09-196, S. 3; P.A. 10-152, S. 2.)

History: P.A. 84-520 effective June 11, 1984, and applicable to the assessment year in any town commencing October 1, 1985, and each assessment year thereafter; P.A. 85-613 made technical changes; P.A. 87-94 amended Subsec. (a) to provide that income and expense information related to rental income real property be submitted to the assessor not later than the first day of June in any assessment year in lieu of the first day of November in such assessment year as provided prior to this amendment, effective April 28, 1987, and applicable to the assessment list of October 1, 1987, in any municipality and each assessment list thereafter; P.A. 95-283 amended Subsec. (c) to replace board of tax review with board of assessment appeals, effective July 6, 1995; P.A. 97-254 amended Subsec. (b) to remove three-year limit for request of income and expense data, effective June 27, 1997; P.A. 00-215 amended Subsec. (a) to require that the assessor provide forms under this section, effective June 1, 2000, and applicable to assessment years commencing on and after October 1, 2000; P.A. 09-196 amended Subsec. (a) by deleting provision re making information available to assessor, requiring assessor to provide form for submission of information not later than 45 days before June first, authorizing required submission of information whether or not town is conducting revaluation, providing that assessor may grant extension to file information and making a technical change, amended Subsec. (c) by subjecting information received by assessor under Subsec. (a) to audit by assessor or designee, and amended Subsec. (d) by replacing "penalty assessment" with "penalty" and adding provisions allowing assessor or board of assessment appeals to waive a penalty, effective October 1, 2009, and applicable to assessment years commencing on or after October 1, 2009; P.A. 10-152 made technical changes.

Cited. 240 C. 192. Municipal tax assessor, in determining present value of real property used primarily to produce rental income, may compel the filing of income and expense reports by property owner in years in which there is no citywide revaluation or interim revaluation of properties in the same class as owner's property, provided there is insufficient sales data as required under Sec. 12-63b. 292 C. 125.

Sec. 12-63d. Change in assessed value of real estate. Relationship to sale price. The assessor in any municipality may not, with respect to any parcel of real property in the assessment list for any assessment year, make a change in the assessed value of such parcel, as compared to the immediately preceding assessment list, solely on the basis of the sale price of such parcel in any sale or transfer of such parcel.

(P.A. 88-321, S. 9, 10.)

Cited. 44 CA 494. Enactment of statute, providing that changes in assessed value may not be made solely on basis of sale price of a parcel, did not in any way limit broad power contained in Sec. 12-55 permitting assessors to conduct interim revaluations. 70 CA 442.

Sec. 12-63e. Valuation of property on which a polluted or environmentally hazardous condition exists. (a) Notwithstanding the provisions of this chapter, and except as provided in subsection (b) of this section, when determining the value of any property, except residential property, for purpose of the assessment for property taxes, the assessors of a municipality shall not reduce the value of any property due to any polluted or environmentally hazardous condition existing on such property if such condition was caused by the owner of such property or if a successor in title to such owner acquired such property after any notice of the existence of any such condition was filed on the land records in the town where the property is located. For purposes of this section, an owner shall be deemed to have caused the polluted or environmentally hazardous condition if the Department of Energy and Environmental Protection, the United States Environmental Protection Agency or a court of competent jurisdiction has determined that such owner caused such condition or a portion of it.

(b) If any owner of such property or if any successor in title to such owner who acquired such property after any notice of the existence of any such condition was filed on the land records in the town where the property is located (1) enters into an agreement with the department to voluntarily remediate such property, (2) files such agreement on the land records of the town where such property is located, and (3) has developed an approved remedial action plan for the property, the provisions of subsection (a) of this section shall not apply. In any such cases, the assessors of a municipality may reduce the value of any property due to any polluted or environmentally hazardous condition existing on such property. The assessors of a municipality may also raise the value of any property after remediation is completed to take into account the removal of such pollution or environmentally hazardous condition.

(P.A. 90-270, S. 36, 38; P.A. 07-233, S. 11; P.A. 11-80, S. 1.)

History: P.A. 90-270, S. 36 effective June 8, 1990, and applicable to assessment years of municipalities commencing on or after October 1, 1990; P.A. 07-233 designated existing

provisions as Subsec. (a), inserted exception re Subsec. (b) therein and added Subsec. (b) re voluntary remediation, effective July 1, 2007 (Revisor's note: In Subsec. (b), a reference to "polluted of environmentally hazardous condition" was changed editorially by the Revisors to "polluted or environmentally hazardous condition", for consistency); pursuant to P.A. 11-80, "Department of Environmental Protection" was changed editorially by the Revisors to "Department of Energy and Environmental Protection" in Subsec. (a), effective July 1, 2011.

Plaintiff could not prevail in its claim that trial court should have reduced value of subject property because of its contamination; although statute contains no reference to actual knowledge of contamination as a ground on which to deny reduction in property value, statute plainly indicates that constructive notice of existence of contamination is sufficient basis on which to deny reduction in property value, and because actual knowledge is superior to constructive notice and plaintiff had actual knowledge of contamination, court would not apply statute rigidly to permit lack of constructive notice from town land records to trump plaintiff's actual knowledge of contamination when it acquired subject property. 98 CA 556.

Sec. 12-63f. Payment to state of receipts from certain properties subjected to environmental pollution remediation projects. Section 12-63f is repealed, effective July 13, 2005.

(P.A. 96-250, S. 2, 7; P.A. 99-225, S. 5; P.A. 01-204, S. 25, 29; June Sp. Sess. P.A. 01-9, S. 73, 131; P.A. 05-285, S. 4.)

Sec. 12-63g. Assessment of buffers to inland wetlands or watercourses. Property required as a buffer pursuant to any permit issued by an inland wetlands agency under regulations adopted under section 22a-42a shall be assessed at a value equal to the value of such property if it were an inland wetland or watercourse area.

(P.A. 05-190, S. 1.)

History: P.A. 05-190 effective July 1, 2005.

See Sec. 22a-45 re revaluation of wetlands and watercourses.

Sec. 12-63h. Land value taxation program. (a) The Secretary of the Office of Policy and Management shall establish a pilot program in a single municipality whereby the municipality selected shall develop a plan for implementation of land value taxation that (1) classifies real estate included in the taxable grand list as (A) land or land exclusive of buildings, or (B) buildings on land; and (2) establishes a different mill rate for property tax purposes for each class, provided the higher mill rate shall apply to land or land exclusive of buildings. The different mill rates for taxable real estate in each class shall not be applicable to any property for which a grant is payable under section 12-19a or 12-20a.

(b) To be eligible for the program a municipality shall (1) be a distressed municipality, as defined in subsection (b) of section 32-9p; (2) have a population of not more than twenty-six thousand; and (3) have a city manager and city council form of government. The secretary shall establish an application procedure and any other criteria for the program. The secretary shall not

select a municipality for the pilot program unless the legislative body of the municipality has approved the application. The secretary shall send a notice of selection for the pilot program to the chief executive officer of the municipality.

(c) After receipt of the notice of selection provided by the Secretary of the Office of Policy and Management pursuant to subsection (b) of this section, the chief executive officer of such municipality shall appoint a committee consisting of relevant taxpayers and stakeholders to prepare a plan for implementation of land value taxation. Such plan shall (1) provide a process for implementation of differentiated tax rates; (2) designate geographic areas of the municipality where the differentiated rates shall be applied; and (3) identify legal and administrative issues affecting the implementation of the plan. The chief executive officer, the assessor and the tax collector of the municipality shall have an opportunity to review and comment on the plan. On or before December 31, 2009, and upon approval of the plan by the legislative body, the plan shall be submitted to the joint standing committees of the General Assembly having cognizance of matters relating to planning and development and to finance, revenue and bonding.

(P.A. 09-236, S. 1.)

History: P.A. 09-236 effective July 1, 2009.

Sec. 12-64. Real estate liable to taxation. Easements in air space. Separate assessment of the interest of a lessee. Conditions under which lessee of state-owned property is subject to tax. (a) All the following-mentioned property, not exempted, shall be set in the list of the town where it is situated and, except as otherwise provided by law, shall be liable to taxation at a uniform percentage of its present true and actual valuation, not exceeding one hundred per cent of such valuation, to be determined by the assessors: Dwelling houses, garages, barns, sheds, stores, shops, mills, buildings used for business, commercial, financial, manufacturing, mercantile and trading purposes, ice houses, warehouses, silos, all other buildings and structures, house lots, all other building lots and improvements thereon and thereto, including improvements that are partially completed or under construction, agricultural lands, shellfish lands, all other lands and improvements thereon and thereto, quarries, mines, ore beds, fisheries, property in fish pounds, machinery and easements to use air space whether or not contiguous to the surface of the ground. An easement to use air space shall be an interest in real estate and may be assessed separately from the surface of the ground below it. Any interest in real estate shall be set by the assessors in the list of the person in whose name the title to such interest stands on the land records. If the interest in real estate consists of an easement to use air space, whether or not contiguous to the surface of the ground, which easement is in the form of a lease for a period of not less than fifty years, which lease is recorded in the land records of the town and provides that the lessee shall pay all taxes, said interest shall be deemed to be a separate parcel and shall be separately assessed in the name of the lessee. If the interest in real estate consists of a lease of land used for residential purposes which allows the lessee to remove any or all of the structures, buildings or other improvements on said land erected or owned by the lessee, which lease is recorded in the land records of the town and provides that the lessee shall pay all taxes with respect to such structures, buildings or other improvements, said interest shall be deemed to be a separate parcel and said structures, buildings or other improvements shall be separately assessed in the name of the lessee, provided such separate assessment shall not alter or limit in any way

the enforcement of a lien on such real estate in accordance with chapter 205, for taxes with respect to such real estate including said land, structures, buildings or other improvements. For purposes of determining the applicability of the provisions of this section to any such interest in real estate, the term "lessee" shall mean any person who is a lessee or sublessee under the terms of the lease agreement in accordance with which such interest in real estate is established.

(b) Except as provided in subsection (c) of this section, any land, buildings or easement to use air rights belonging to or held in trust for the state, not used for purposes attributable to functions of the state government or any other governmental purpose but leased to a person or organization for use unrelated to any such purpose, exclusive of any such lease with respect to which a binding agreement is in effect on June 25, 1985, shall be separately assessed in the name of the lessee and subject to local taxation annually in the name of the lessee having immediate right to occupancy of such land or building, by the town wherein situated as of the assessment day next following the date of leasing pursuant to section 4b-38. If such property or any portion thereof is leased to any organization which, if the property were owned by or held in trust for such organization, would not be liable for taxes with respect to such property under any of the subdivisions of section 12-81, such organization shall be entitled to exemption from property taxes as the lessee under such lease, provided such property is used exclusively for the purposes of such organization as stated in the applicable subdivision of said section 12-81 and the portion of such property so leased to such exempt organization shall be eligible for a grant in lieu of taxes pursuant to section 12-19a. Whenever the lessee of such property is required to pay property taxes to the town in which such property is situated as provided in this subsection, the assessed valuation of such property subject to the interest of the lessee shall not be included in the annual list of assessed values of state-owned real property in such town as prepared for purposes of state grants in accordance with said section 12-19a and the amount of grant to such town under said section 12-19a shall be determined without consideration of such assessed value.

(c) The provisions of subsection (b) of this section shall not be applicable to any land, building or easement belonging to or held in trust for the state of Connecticut at (1) Bradley International Airport or any other state-owned airport, and (2) any restaurant, gasoline station or other service facility or public convenience as may be deemed appropriate by the Commissioner of Transportation for state highway, mass transit, marine or aviation purposes. In the event a lessee of property, belonging to or held in trust for the state or a constituent unit of the state system of higher education, who is subject to taxation pursuant to the provisions of this subsection or pursuant to subsection (g) of section 4b-38 is delinquent in the payment of such tax, a municipal tax collector may enforce the collection of said tax by all legal means available, except for the filing of a lien on such property.

(1949 Rev., S. 1738; 1957, P.A. 673, S. 6; 1961, P.A. 347; 1967, P.A. 829; 1969, P.A. 139, S. 1; P.A. 75-321, S. 1, 2; P.A. 81-58, S. 2, 4; P.A. 85-448, S. 1, 2; P.A. 93-64, S. 1, 2; P.A. 97-282, S. 3, 6; P.A. 03-269, S. 2; P.A. 12-157, S. 3.)

History: 1961 act added "agricultural lands" to list; 1967 act added provisions re assessments of easements to use air space; 1969 act added provision re assessment and taxation of land, buildings and easements within highway rights-of-way leased by state to nonexempt lessees; P.A. 75-321 added provisions re separate assessment of structures and improvements erected by

lessee; P.A. 81-58 made provisions of section applicable to a lessee applicable also in the case of a sublessee, effective April 28, 1981, and applicable in any municipality to the assessment year commencing October 1, 1981, and each assessment year thereafter; P.A. 85-448 deleted provision in Subsec. (a) re taxation of certain leased land, buildings and easements for air rights within highway rights-of-way on ad valorem basis and added Subsecs. (b) and (c) in which the interest of a lessee of state-owned real property is subject to property tax under certain conditions, effective June 25, 1985, and applicable in any town to the assessment year commencing October 1, 1985, and each assessment year thereafter; P.A. 93-64 specified in Subsec. (a) that structures and improvements to building lots and other lands are liable to taxation, effective May 10, 1993; P.A. 97-282 amended Subsecs. (a) and (b) to provide that property leased to an exempt organization is eligible for grant in lieu of taxes under Sec. 12-19a and to make technical and conforming changes, effective June 26, 1997; P.A. 03-269 amended Subsec. (b) to revise provisions re the property tax liability of certain lessees of property and amended Subsec. (c) to make a technical change, add provisions re enforcement powers of tax collectors and prohibit tax collectors from filing liens on state-owned property leased for nongovernmental purposes, effective July 9, 2003; P.A. 12-157 amended Subsec. (a) to add reference to improvements that are partially completed or under construction, effective October 1, 2012, and applicable to assessment years commencing on or after that date.

See Sec. 7-33 re lists of transfers of taxable property.

Machinery in mill taxable as part thereof though owners nonresidents. 30 C. 18. Real estate is not validly listed in name of agent of owner. 59 C. 422. Joint assessment of benefits where interests are separate, irregular. 60 C. 112. Grievance merely that property is valued higher than other like property no ground for relief. 63 C. 18, 79. Record to be followed though corporation has changed its name. 66 C. 475. Tenant by curtesy should list land in his name. 67 C. 272. Land held validly listed in name of corporation, and not in name of its receiver. 72 C. 64. Water power taxable here though transmitted for use to adjoining state. 73 C. 294. Refers to freeholds, not leaseholds. 75 C. 592. Bridge structure of bridge company held not within section. 77 C. 314. As to water mains, see 79 C. 70; 85 C. 119. Listing property to the heirs of one deceased. 79 C. 632. Buildings apart from land may be real estate. 85 C. 6, 8. Easements not land within section. Id., 127. Commencement of proceedings to condemn land of no consequence. 88 C. 76. Unless land listed in name of record owner, no recovery can be had. 91 C. 595. Valuation of land set in by the acre may be based on value in view of suitability for house lots. 103 C. 155. Fair market value discussed. 105 C. 581. Legislature cannot validate an assessment laid on holder of leasehold interest. 107 C. 701 ff. Leased land must be assessed against owner of fee. Id., see also 75 C. 590. Cited. 109 C. 389. Erroneous for board of relief to use rule putting properties in list at 75% of true value. 115 C. 578. Methods to be used in determining "true and actual valuation." 122 C. 230. Cited. 123 C. 546. Valuation by assessors is discretionary and cannot be controlled by mandamus. 128 C. 650. Cited. 131 C. 581; 136 C. 30; 143 C. 100; 146 C. 578. Wide discretion in assessors and, unless their action is discriminatory or unreasonable, their opinion and judgment should control in determination of value for taxation purposes. Id., 669. On appeal, before court can employ another method of valuation, it must be established that method employed by assessors was not an acceptable or proper method under circumstances. Id., 681. Cited. 149 C. 32. Probative value of sale price of corporate stock for purpose of determining value of real estate depends on particular circumstances and cannot be utilized where facts

indicate sale was by a corporation in financial distress. Id., 33. Fair market value as of assessment date is the criterion regardless of intended future use. Id. Cited. Id., 453. Where uniform percentage is not applied, owner is entitled to relief if assessment of property exceeds amount computed by ratio of fair value. 151 C. 79. Assessed valuations made without participation of owner are not generally admissible on issue of value of property taken by eminent domain. 159 C. 407. Cited. 162 C. 87; 163 C. 433. Unless otherwise provided, rights-of-way, which do not include public utility easements, are not taxable separate from freeholds. 165 C. 211. Cited. 169 C. 663; 170 C. 477; 171 C. 74; 172 C. 439; 174 C. 380. Amendments to Sec. 12-75 by 1967 P.A. 439 supersede earlier enacted general provisions of this section. Id., 556. A communications tower cannot appropriately be classified as a "building" within meaning of statute and is therefore not subject to taxation. 180 C. 409, 410. Court has limited use of average ratio analysis as a remedy to cases where evidence establishes assessor failed to follow requirements of statute. 182 C. 619. Application of fixed percentage factor by assessor to increase assessments cannot reasonably be found to fulfill statutory duty to determine "true and actual valuation" of each individual property. 184 C. 333. Cited. 195 C. 48; 203 C. 425; 210 C. 233; 220 C. 335; 226 C. 92; 232 C. 335; 240 C. 422; 242 C. 363. Assessor's goal under section is to determine value of property as accurately as possible. 249 C. 110.

Cited. 2 CA 152; 7 CA 496; 13 CA 393; 21 CA 275.

On appeal, the court may consider new evidence in determining "true and actual valuation". 1 CS 112. "Present true and actual valuation" is synonymous with "fair market value". Real property is assessable according to the use adopted. 6 CS 505. If there is a market for real property, it must be assessed at fair market value. 8 CS 540. Cited. 11 CS 241; 12 CS 47. Property may be taxed although it receives no benefit from such taxes. 14 CS 258. Cited. 41 CS 457.

Cited. 5 Conn. Cir. Ct. 195.

Subsec. (c):

Subject hangars at Brainard Airport are exempt from municipal property taxes pursuant to Subsec., which exempts from taxation property located on a state-owned airport and leased to private individuals. Plaintiffs are in possession of the hangars by virtue of the lease from the state to Connecticut Hangars, not by virtue of the warranty deeds from Connecticut Hangars. 50 CS 476.

Sec. 12-64a. Reduction in assessed value of real estate upon removal of damaged buildings. Municipal option to abate tax on personal property located in damaged building. (a) Whenever a building is so damaged as to require total reconstruction before it may be used for any purpose related to its use prior to such damage and following which, the owner provides for complete demolition of such building with the material from demolition being removed from the parcel of real property on which the building was situated or used as fill on such parcel for purposes of grading, such parcel shall be assessed for purposes of property tax as of the date such demolition, removal and grading are completed, to the satisfaction of the building inspector in the municipality, and such assessment shall reflect a determination of the assessed value of such

parcel, exclusive of the value of the building so damaged, demolished and removed. The adjusted assessment shall be applicable with respect to such parcel from the date demolition, removal and grading are completed, as determined by said building inspector, until the first day of October next succeeding and the amount of property tax payable with respect to such parcel for the assessment year in which demolition, removal and grading are completed shall be adjusted accordingly in such manner as determined by the assessor.

(b) Notwithstanding the provisions of subsection (a) of this section, in the case of a building that sustains fire or weather-related damage that requires the building to be totally reconstructed before it may be used for any purpose related to its use prior to the damage, the assessment reduction shall be calculated from the date of such fire or weather event if the owner, within one hundred twenty days of the fire or weather event, provides for complete demolition of such building with the material from demolition being removed from the parcel of real property on which the building was situated and the parcel graded to the satisfaction of the building inspector in the municipality. If the fire or weather event occurs not more than one hundred twenty days before the next assessment date and the owner provides for such complete demolition, removal and grading to the satisfaction of the building inspector after the next assessment date and not more than one hundred twenty days after the fire or weather event, the assessment for the damaged building shall be removed for such next assessment date.

(c) When a municipality reduces an assessment for a building pursuant to subsection (a) or (b) of this section, the municipality may, by vote of its legislative body, or in a municipality where the legislative body is a town meeting, by vote of the board of selectmen, abate all or a portion of the property tax with respect to personal property that had been located in the building. Such abatement may be allowed if the personal property was damaged as a direct result of a fire or weather event to such an extent that the property cannot be used for any purpose related to its use prior to such fire or weather event. Any abatement provided under this subsection shall be applicable with respect to such personal property from the date of the damage to the following October first.

(P.A. 81-21, S. 1, 2; P.A. 93-231, S. 1, 2; P.A. 00-120, S. 1, 13.)

History: P.A. 81-21 effective April 7, 1981, and applicable in any municipality to assessment year commencing October 1, 1981, and each assessment year thereafter; P.A. 93-231 designated existing section as Subsec. (a) and added new Subsec. (b) requiring any municipality to reduce the assessment on a building that must be totally reconstructed due to fire or weather-related damage as of the date the building was damaged, effective June 28, 1993, and applicable to assessment years commencing on and after October 1, 1993; P.A. 00-120 added Subsec. (c) providing a municipal option to abate the tax on personal property damaged by fire or weather event that cannot be used for its original purpose, effective May 26, 2000, and applicable to assessment years commencing October 1, 1998.

Cited. 207 C. 250.

Sec. 12-65. Agreements fixing assessments on multifamily housing. Any municipality acting through its board of selectmen, town council, court of common council or other governing

body shall have the power to enter into a written agreement with a taxpayer fixing the assessment of real estate to be used for a housing project consisting of three or more housing units to be constructed or rehabilitated, provided: (a) The real estate to be used for said housing project is in a redevelopment area, community development area or neighborhood strategy area, included (1) in a redevelopment plan approved by a redevelopment agency pursuant to section 8-127, (2) in an urban renewal project authorized by a redevelopment agency pursuant to section 8-141 or (3) in a community development plan approved by the municipality under sections 8-169a to 8-169j, inclusive; (b) the term of such agreement shall not exceed fifteen years from the date of the completion of the housing project or completion of rehabilitation of the housing project or sixteen years from the date of the agreement, whichever is the shorter period; (c) the assessment agreed on for the real estate plus future improvements shall not be less than the assessment as of the last regular assessment date of the real estate without such future improvements. If the municipality claims that the taxpayer is not complying with the terms of such agreement, the municipality may bring an action in the superior court of the judicial district in which the municipality is located to force compliance with such agreement; but a mortgagee may loan its money in reliance on such agreement and nothing herein contained shall be construed to permit the municipality to increase the assessment during the aforesaid period beyond the amount agreed on.

(1949 Rev., S. 1739; 1957, P.A. 163, S. 25; 1963, P.A. 615, S. 1; 1969, P.A. 335; P.A. 78-280, S. 2, 127; P.A. 79-589, S. 1, 2; P.A. 88-280, S. 10.)

History: 1963 act added provision (a), increased the term of the agreement by five years, extended the date for commencement of construction from 1949 to 1969 and deleted provisions re rental rates and preference as tenants for veterans and members of merchant marine; 1969 act extended date for commencement of construction from 1969 to 1971 in Subdiv. (c); P.A. 78-280 substituted "judicial district" for "county"; P.A. 79-589 specified housing projects "consisting of three or more housing units", included rehabilitation projects, amended Subdiv. (a) to include projects in community development areas or in neighborhood strategy areas and deleted former Subdiv. (c), relettering Subdiv. (d) accordingly; P.A. 88-280 made technical change, substituting reference to Sec. 8-169j for reference to Sec. 8-169n.

Cited. 17 CA 166.

Sec. 12-65a. Approval by state referee. Such written agreement shall be filed within ten days from the date of its execution in the superior court for the judicial district in which the municipality executing such agreement is located. The clerk of such court shall forthwith refer such agreement to a state referee for approval as a fair and reasonable agreement. If the referee finds such agreement fair and reasonable he shall certify to the same and the clerk of the superior court for such judicial district shall annex such certificate to such agreement and only at that time shall the agreement be binding upon the parties executing such agreement. If such referee finds said agreement not fair and reasonable, the clerk of the superior court of such judicial district shall forthwith notify the parties and such agreement shall be null and void and of no effect.

(1963, P.A. 615, S. 2; P.A. 80-483, S. 50, 186.)

History: P.A. 80-483 substituted "judicial district" for "county".

Cited. 17 CA 166.

Sec. 12-65b. Agreements between municipality and owner or lessee of real property or air space fixing the assessment of such property or air space. (a) Any municipality may, by affirmative vote of its legislative body, enter into a written agreement with any party owning or proposing to acquire an interest in real property in such municipality, or with any party owning or proposing to acquire an interest in air space in such municipality, or with any party who is the lessee of, or who proposes to be the lessee of, air space in such municipality in such a manner that the air space leased or proposed to be leased shall be assessed to the lessee pursuant to section 12-64, fixing the assessment of the real property or air space which is the subject of the agreement, and all improvements thereon or therein and to be constructed thereon or therein, subject to the provisions of subsection (b) of this section, (1) for a period of not more than seven years, provided the cost of such improvements to be constructed is not less than three million dollars, (2) for a period of not more than two years, provided the cost of such improvements to be constructed is not less than five hundred thousand dollars, or (3) to the extent of not more than fifty per cent of such increased assessment, for a period of not more than three years, provided the cost of such improvements to be constructed is not less than twenty-five thousand dollars.

(b) The provisions of subsection (a) of this section shall only apply if the improvements are for at least one of the following: (1) Office use; (2) retail use; (3) permanent residential use; (4) transient residential use; (5) manufacturing use; (6) warehouse, storage or distribution use; (7) structured multilevel parking use necessary in connection with a mass transit system; (8) information technology; (9) recreation facilities; or (10) transportation facilities.

(1971, P.A. 471, S. 1, 2; P.A. 73-477; P.A. 75-575, S. 1, 2; P.A. 77-138, S. 1, 3; 77-586, S. 2, 3; P.A. 79-78, S. 1, 2; P.A. 82-414, S. 1, 2; P.A. 85-573, S. 1, 18; P.A. 90-219, S. 13; May Sp. Sess. P.A. 92-15, S. 4, 20; P.A. 94-157, S. 3, 4; P.A. 97-235, S. 1, 4; P.A. 98-207; P.A. 01-125, S. 1; P.A. 03-19, S. 25.)

History: P.A. 73-477 added words "an interest in" with reference to acquisition of real property and air space in Subsec. (a); P.A. 75-575 amended Subsec. (a) to include municipalities with population densities of 4,500 persons or more per square mile and those contracting with U.S. for grants of more than $10,000,000 for redevelopment and urban renewal and amended Subsec. (b) to include improvements for manufacturing use and to change cost minimum from $10,000,000 to $5,000,000; P.A. 77-138 made provisions applicable to any municipality, deleting all restrictions based on population, population density or amount of federal grant and included in Subsec. (b) improvements for warehouse storage or distribution use; P.A. 77-586 reinstated restriction on applicability of provisions, limiting provisions to municipalities with population of at least 35,000; P.A. 79-78 deleted restriction imposed by P.A. 77-586 and changed cost minimum in Subsec. (b) from $5,000,000 to $3,000,000; P.A. 82-414 amended requirements in Subsec. (b) applicable to fixed assessment agreements to permit agreements if at least one, rather than two or more as was previously the case, of the types of improvements is satisfied; and increased list by adding multilevel parking facilities as an improvement, the proposed construction of which would allow such an agreement; P.A. 85-573 provided for

agreements for not more than two years on improvements of not less than $500,000, effective July 10, 1985, and applicable in any municipality to the assessment year commencing October 1, 1985, and thereafter; P.A. 90-219 amended Subsec. (b) to require that improvements for structured multilevel parking use be necessary in connection with a mass transit system; May Sp. Sess. P.A. 92-15 added Subsec. (a)(3) re improvements of not less than $100,000, effective July 1, 1992, and applicable to assessment years of municipalities commencing on or after October 1, 1992; P.A. 94-157 added Subsec. (a)(4) to (7), inclusive, effective October 1, 1994, and applicable to assessment years commencing on or after that date; P.A. 97-235 added Subsec. (b)(viii) re improvements for information technology, effective June 24, 1997; P.A. 98-207 reorganized and relettered Subsec. (b) and added new Subdivs. (9) and (10) re recreation facilities and transportation facilities; P.A. 01-125 amended Subsec. (a) to reduce the threshold to qualify for abatement from $100,000 to $25,000 and change the amount of the abatement from 50% to not more than 50% in Subdiv. (3) and to delete Subdivs. (4) to (7), inclusive; P.A. 03-19 made technical changes in Subsec. (b), effective May 12, 2003.

Cited. 228 C. 79; 235 C. 637.

Cited. 17 CA 166.

Sec. 12-65c. Deferral of increased assessments due to rehabilitation: Definitions. As used in sections 12-65c to 12-65f, inclusive:

(a) "Rehabilitation area" means any municipality, or a part thereof, which is deteriorated, deteriorating, substandard or detrimental to the safety, health, welfare or general economic well-being of the community;

(b) "Rehabilitation" means the improvement or repair of a structure or facilities appurtenant thereto, exclusive of general maintenance or minor repairs.

(P.A. 73-558, S. 1.)

Cited. 17 CA 166.

Sec. 12-65d. Designation of rehabilitation area. Criteria for deferral of assessment increase. (a) The legislative body of any municipality may, in accordance with the provisions of sections 12-65c to 12-65f, inclusive, adopt a resolution designating such municipality, or any part thereof, as a rehabilitation area and establishing criteria for eligibility of real property within the area so designated for deferral, as provided in section 12-65e, of any increased assessment attributable to rehabilitation or new construction. Such criteria shall include the initial condition of the property, the extent and nature of improvements compatible with the plan of development of the municipality and subdivision and zoning regulations, if any, and in compliance with such state building and health codes and local housing code requirements, as may apply, and acceptable uses for such property. Such criteria shall be determined with the advice of the local building official and housing code enforcement officer or other authority designated by the municipality to enforce the provisions of sections 19a-355, 47a-14a to 47a-14g, inclusive, 47a-51, 47a-53, 47a-54, 47a-54a, 47a-55, 47a-56, 47a-56a, 47a-56d to 47a-56j, inclusive, and 47a-57 to 47a-61, inclusive.

(b) No such resolution or criteria shall be adopted (1) until after a public hearing, notice of the time, place and purpose of which shall be given by publication in a newspaper having a general circulation in the municipality at least twice, at intervals of not less than two days, the first not more than fifteen days nor less than ten days and the last not less than two days prior to the date of such hearing; and (2) following such hearing, in any municipality having a planning commission or combined planning and zoning commission, such proposal has been referred to such commission for a report in accordance with the provisions of section 8-24, and in the event such commission disapproves the proposal, the vote on adoption by the municipality shall be in accordance with the provisions of said section 8-24.

(c) Notice of the adoption of the resolution and criteria shall be published by the legislative body, in a newspaper having a general circulation in the municipality, not later than fifteen days after its adoption. A copy of such resolution and criteria shall be filed in the office of the town clerk of such municipality.

(P.A. 73-558, S. 2; P.A. 74-190, S. 1, 3; P.A. 79-607, S. 20, 22.)

History: P.A. 74-190 substituted "real" for "residential" property in Subsec. (a); P.A. 79-607 included deferrals for new construction.

Cited. 17 CA 166.

Sec. 12-65e. Agreements to fix assessments during, and defer increases following, rehabilitation or construction. Required provisions. Any municipality which has adopted a resolution, in accordance with the provisions of section 12-65d, designating such municipality or any part thereof as a rehabilitation area, may, upon application of the owner of any real property located in such area who agrees to rehabilitate such property or construct (1) new multifamily rental housing or cooperative housing on such property, or (2) if such property is a brownfield as defined in section 32-9cc, new multifamily rental housing, cooperative housing, common interest communities or mixed-use or commercial structures on such property, enter into an agreement to fix the assessment of the property, during the period of rehabilitation or construction, as of the date of the agreement, but for not longer than seven years, and upon completion of such rehabilitation or construction, to defer any increase in assessment attributable to such rehabilitation or construction for a period not to exceed eleven years, contingent upon the continued use of the property for the purposes specified in the agreement, provided such property meets the criteria established by such municipality in accordance with section 12-65d and provided further such deferral shall be determined as follows: For the first year following completion of such rehabilitation or construction, the entire increase shall be deferred; thereafter a minimum of ten per cent of the increase shall be assessed against the property each year until one hundred per cent of such increase has been so assessed. The agreement shall provide that, in the event of a general revaluation by the municipality in the year in which such rehabilitation or construction is completed resulting in any increase in the assessment on such property, only that portion of the increase resulting from such rehabilitation or construction shall be deferred; and in the event of a general revaluation in any year after the year in which such rehabilitation or construction is completed, such deferred assessment shall be increased or decreased in proportion to the increase or decrease in the total assessment on such property as a result of such

general revaluation. Such agreement shall further provide that such rehabilitation or construction shall be completed by a date fixed by the municipality and that the completed rehabilitation or construction shall be subject to inspection and certification by the local building official as being in conformance with the criteria established under section 12-65d and such provisions of the state building and health codes and the local housing code as may apply. Any such tax deferral shall be contingent upon the continued use of the property for those purposes specified in the agreement creating such deferral and such deferral shall cease upon the sale or transfer of the property for any other purpose unless the municipality shall have consented thereto.

(P.A. 73-588, S. 3; P.A. 74-190, S. 2, 3; P.A. 79-607, S. 19, 22; P.A. 11-96, S. 1.)

History: P.A. 74-190 specified that deferrals for rehabilitation are contingent upon continued use for purposes specified in agreement and provided that deferral cease upon sale or transfer of property unless consent of municipality obtained, previously deferral ceased without exception; P.A. 79-607 included construction of new multifamily rental housing or cooperative housing; P.A. 11-96 designated provision re new multifamily rental housing or cooperative housing as Subdiv. (1) and added Subdiv. (2) re rehabilitation of property that is a brownfield.

Cited. 17 CA 166.

Sec. 12-65f. Appeal. Any person aggrieved by any decision or action, or failure to take action, by a municipality under the provisions of sections 12-65c to 12-65e, inclusive, may appeal within fifteen days of the notice of such decision or action, or in the case of failure to take action, within fifteen days after the expiration of sixty-five days from the date of the submission of the request for action to the legislative body of the municipality, to the superior court for the judicial district in which the municipality lies.

(P.A. 73-558, S. 4; P.A. 76-436, S. 275, 681; P.A. 78-280, S. 1, 127.)

History: P.A. 76-436 substituted superior court for court of common pleas and included judicial districts, effective July 1, 1978; P.A. 78-280 deleted reference to counties.

Cited. 17 CA 166.

Sec. 12-65g. Agreements to fix assessments during, and defer increases following, rehabilitation to accommodate physically disabled persons. Required provisions. The legislative body of any municipality may, by ordinance, authorize such municipality to enter into a written agreement with an owner of any real property who agrees to improve, rehabilitate or renovate any building thereon to meet the standards of design and construction of the State Building Code to accommodate physically disabled persons, as set forth in article 512 of the State Building Code, or any subsequent corresponding section of the State Building Code, as from time to time amended, to fix the assessment on such property as of the date of the agreement for a period of not longer than five years and to defer any increase in assessment attributable to such improvement, rehabilitation or renovation during such period, provided (1) the agreement shall be approved by the local building official and (2) such improvement, rehabilitation or renovation shall be completed not later than three years from the date of the

agreement and, upon completion, shall be subject to inspection and certification by such local building official as being in conformance with the applicable provisions of said code.

(P.A. 75-244; P.A. 94-175, S. 8, 32; May Sp. Sess. P.A. 94-4, S. 80, 85; P.A. 95-160, S. 64, 69.)

History: P.A. 94-175 made a technical change in the building code reference, effective June 2, 1994; May Sp. Sess. P.A. 94-4 and P.A. 95-160 revised effective date of P.A. 94-175 but without affecting this section.

Sec. 12-65h. Agreements between municipality and owner or lessee of real property or air space containing a manufacturing facility fixing the assessment of personal property in such facility. Any municipality may, by affirmative vote of its legislative body, enter into a written agreement with any party owning or proposing to acquire an interest in real property in such municipality, or with any party owning or proposing to acquire an interest in air space in such municipality, or with any party who is the lessee of, or who proposes to be the lessee of, air space in such municipality in such a manner that the air space leased or proposed to be leased shall be assessed to the lessee pursuant to section 12-64, upon which is located or proposed to be located a manufacturing facility, as defined in subdivision (72) of section 12-81, fixing the assessment of the personal property located in the facility which is the subject of the agreement, (1) for a period of not more than seven years, provided the increase in the assessed value of such personal property in such facility is not less than three million dollars, (2) for a period of not more than two years, provided the increase in the assessed value of such personal property in such facility is not less than five hundred thousand dollars, or (3) to the extent of not more than fifty per cent of such increased assessment, for a period of not more than three years, provided the increase in the assessed value of such personal property in such facility is not less than twenty-five thousand dollars.

(May Sp. Sess. P.A. 92-15, S. 5, 20; P.A. 01-125, S. 2.)

History: May Sp. Sess. P.A. 92-15 effective July 1, 1992, and applicable to assessment years of municipalities commencing on or after October 1, 1992; (Revisor's note: In 1997 a reference to "subsection (72)" of Sec. 12-81 was changed editorially by the Revisors to "subdivision (72)" to conform section with Sec. 12-81); P.A. 01-125 amended Subdiv. (3) to reduce the threshold to qualify for abatement from $100,000 to $25,000 and change the amount of the abatement from 50% to not more than 50%.

Sec. 12-66. Property of religious, educational or charitable corporations; leasehold interests. (a) Lands or buildings, the title to which is in the name of any religious, educational or charitable corporation, otherwise exempt from taxation and which have been leased for a term of one hundred years or more by a lease executed with an annual rent reserved, which land and buildings are used for other than religious, educational or charitable purposes, shall, annually, be subject to local assessment and taxation in the name of the lessee, assignee or sublessee of such land on the assessment day of the town wherein situated. Except as provided in this section, all provisions of the law relating to the filing of assessment lists and appeals to the boards of assessment appeals and to the Superior Court shall, mutatis mutandis, apply to each such lessee

and all provisions of the law relating to assessors and boards of assessment appeals shall, mutatis mutandis, apply to such property.

(b) Any person who has paid the entire tax due any town for a period of twelve months on any such property may make application in writing to the tax collector of such town for a refund of the whole or such part of such tax as represents, under the terms of the lease, the amount of rent paid to such corporation for such period. Such application shall be made within three years of the due date of the whole or first installment of such tax, shall contain a recital of the facts and shall state the amount of refund requested. The collector shall, after examination of such application, refer the same, with his recommendations thereon, to the selectmen of such town and shall certify to the amount of refund to which such applicant is entitled. Upon receipt of such application and certification, the selectmen shall draw an order upon the treasurer in favor of such applicant for the amount so certified, without interest. Any action so taken by such selectmen shall be a matter of record and the tax collector shall be notified thereof in writing.

(c) This section shall be construed to authorize taxation of leased real estate under such leases.

(1949 Rev., S. 1740; P.A. 76-436, S. 300, 681; P.A. 95-283, S. 37, 68.)

History: P.A. 76-436 substituted superior court for court of common pleas, effective July 1, 1978; P.A. 95-283 amended Subsec. (a) to replace board of tax review with board of assessment appeals, effective July 6, 1995.

Purpose of section is to prevent property of charitable organization not used exclusively for charitable purpose from escaping taxation, and to avoid assessment of taxes from being collected twice by municipality. 172 C. 439.

Sec. 12-67. Taxation of dwelling houses of railroad companies. Each dwelling house belonging to any railroad company shall be set in the list and taxed in the town where such dwelling house is situated, notwithstanding the fact that the same may be rented to or occupied by an employee of such railroad company; and the amount paid for taxes on any such dwelling house shall be deducted from the sum required by law to be paid by such railroad company for taxes to the state.

(1949 Rev., S. 1741.)

Sec. 12-68. Grantee failing to record deed, grantor taxed. Damages. When, in consequence of the failure of the purchaser of any real estate or any interest therein to place on the land records of the town in which such real estate is situated the deed or other instrument of conveyance by which such estate or interest therein has been conveyed to him and under which he holds the same, such real estate or interest therein has been set for taxation in the list of such purchaser's grantor and any lawful tax has been assessed thereon against such grantor and has been paid by him, a right of action shall accrue to such grantor to recover from such purchaser as damages a sum double the amount of such payment.

(1949 Rev., S. 1742.)

Liens for water charges not within statute. 11 CS 454.

Sec. 12-69. Real estate liable for payment of judgment. Such real estate shall stand charged with and remain liable for the payment of any judgment recovered under the provisions of section 12-68 until such judgment is satisfied; provided such grantor shall have lodged for record with the town clerk of the town in which such real estate is situated a certificate in writing, subscribed and sworn to by such grantor, describing such real estate and giving notice of the conveyance of it by him, the character of the instrument of conveyance, the name of the grantee therein and the date on or about which such conveyance was made and that such real estate stands subject to a lien to secure all judgments recovered or to be recovered under the provisions of said section; which certificate shall be recorded by such town clerk on the land records of such town.

(1949 Rev., S. 1743.)

Sec. 12-70. Obligation of purchaser of real estate assuming payment of taxes. When any person, at the time he acquires equity in real estate, expressly assumes the payment of taxes which are to become payable thereafter, he shall become liable for the payment thereof to the same extent and in the same manner as though such real estate were assessed in his name.

(1949 Rev., S. 1744.)

As to retroactivity, see 133 C. 242. Veteran not entitled to refund under provisions of Sec. 12-81(19). 135 C. 228; 155 C. 339. History and intent discussed. 135 C. 228; 164 C. 178. Purchaser from tax-exempt vendor assumes no liability for period prior to purchase. Id.

Sec. 12-71. Personal property subject to tax. Computer software not subject to tax. Determination of situs of motor vehicles and snowmobiles for tax purposes. (a) All goods, chattels and effects or any interest therein, including any interest in a leasehold improvement classified as other than real property, belonging to any person who is a resident in this state, shall be listed for purposes of property tax in the town where such person resides, subject to the provisions of sections 12-41, 12-43 and 12-59. Any such property belonging to any nonresident shall be listed for purposes of property tax as provided in section 12-43. Motor vehicles and snowmobiles shall be listed for purposes of the property tax in accordance with subsection (f) of this section.

(b) Except as otherwise provided by the general statutes, property subject to this section shall be valued at the same percentage of its then actual valuation as the assessors have determined with respect to the listing of real estate for the same year, except that any antique, rare or special interest motor vehicle, as defined in section 14-1, shall be assessed at a value of not more than five hundred dollars. The owner of such antique, rare or special interest motor vehicle may be required by the assessors to provide reasonable documentation that such motor vehicle is an antique, rare or special interest motor vehicle, provided any motor vehicle for which special number plates have been issued pursuant to section 14-20 shall not be required to provide any such documentation. The provisions of this section shall not include money or property actually invested in merchandise or manufacturing carried on out of this state or machinery or equipment

which would be eligible for exemption under subdivision (72) of section 12-81 once installed and which cannot begin or which has not begun manufacturing, processing or fabricating; or which is being used for research and development, including experimental or laboratory research and development, design or engineering directly related to manufacturing or being used for the significant servicing, overhauling or rebuilding of machinery and equipment for industrial use or the significant overhauling or rebuilding of other products on a factory basis or being used for measuring or testing or metal finishing or in the production of motion pictures, video and sound recordings.

(c) Upon payment of the property tax assessed with respect to any property referred to in this section, owned by a resident or nonresident of this state, which is currently used or intended for use in relation to construction, building, grading, paving or similar projects, including, but not limited to, motor vehicles, bulldozers, tractors and any trailer-type vehicle, excluding any such equipment weighing less than five hundred pounds, and excluding any motor vehicle subject to registration pursuant to chapter 246 or exempt from such registration by section 14-34, the town in which such equipment is taxed shall issue, at the time of such payment, for display on a conspicuous surface of each such item of equipment for which such tax has been paid, a validation decal or sticker, identifiable as to the year of issue, which will be presumptive evidence that such tax has been paid in the appropriate town of the state.

(d) (1) Personal property subject to taxation under this chapter shall not include computer software, except when the cost thereof is included, without being separately stated, in the cost of computer hardware. "Computer software" shall include any program or routine used to cause a computer to perform a specific task or set of tasks, including without limitation, operational and applicational programs and all documentation related thereto.

(2) The provisions of subdivision (1) of this subsection shall be applicable (A) to the assessment year commencing October 1, 1988, and each assessment year thereafter, and (B) to any assessment of computer software made after September 30, 1988, for any assessment year commencing before October 1, 1988.

(3) Nothing contained in this subsection shall create any implication related to liability for property tax with respect to computer software prior to July 1, 1989.

(4) A certificate of correction in accordance with section 12-57 shall not be issued with respect to any property described in subdivision (1) of this subsection for any assessment year commencing prior to October 1, 1989.

(e) For assessment years commencing on or after October 1, 1992, each municipality shall exempt aircraft, as defined in section 15-34, from the provisions of this chapter.

(f) (1) Property subject to taxation under this chapter shall include each registered and unregistered motor vehicle and snowmobile that, in the normal course of operation, most frequently leaves from and returns to or remains in a town in this state, and any other motor vehicle or snowmobile located in a town in this state, which motor vehicle or snowmobile is not used or is not capable of being used.

(2) Any motor vehicle or snowmobile registered in this state subject to taxation in accordance with the provisions of this subsection shall be set in the list of the town where such vehicle in the normal course of operation most frequently leaves from and returns to or in which it remains. It shall be presumed that any such motor vehicle or snowmobile most frequently leaves from and returns to or remains in the town in which the owner of such vehicle resides, unless a provision of this subsection otherwise expressly provides. As used in this subsection, "the town in which the owner of such vehicle resides" means the town in this state where (A) the owner, if an individual, has established a legal residence consisting of a true, fixed and permanent home to which such individual intends to return after any absence, or (B) the owner, if a company, corporation, limited liability company, partnership, firm or any other type of public or private organization, association or society, has an established site for conducting the purposes for which it was created. In the event such an entity resides in more than one town in this state, it shall be subject to taxation by each such town with respect to any registered or unregistered motor vehicle or snowmobile that most frequently leaves from and returns to or remains in such town.

(3) Any motor vehicle owned by a nonresident of this state shall be set in the list of the town where such vehicle in the normal course of operation most frequently leaves from and returns to or in which it remains. If such vehicle in the normal course of operation most frequently leaves from and returns to or remains in more than one town, it shall be set in the list of the town in which such vehicle is located for the three or more months preceding the assessment day in any year, except that, if such vehicle is located in more than one town for three or more months preceding the assessment day in any year, it shall be set in the list of the town where it is located for the three months or more in such year nearest to such assessment day. In the event a motor vehicle owned by a nonresident is not located in any town for three or more of the months preceding the assessment day in any year, such vehicle shall be set in the list of the town where such vehicle is located on such assessment day.

(4) Notwithstanding any provision of subdivision (2) of this subsection: (A) Any registered motor vehicle that is assigned to an employee of the owner of such vehicle for the exclusive use of such employee and which, in the normal course of operation most frequently leaves from and returns to or remains in such employee's town of residence, shall be set in the list of the town where such employee resides; (B) any registered motor vehicle that is being operated, pursuant to a lease, by a person other than the owner of such vehicle, or such owner's employee, shall be set in the list of the town where the person who is operating such vehicle pursuant to said lease resides; (C) any registered motor vehicle designed or used for recreational purposes, including, but not limited to, a camp trailer, camper or motor home, shall be set in the list of the town such vehicle, in the normal course of its operation for camping, travel or recreational purposes in this state, most frequently leaves from and returns to or the town in which it remains. If such a vehicle is not used in this state in its normal course of operation for camping, travel or recreational purposes, such vehicle shall be set in the list of the town in this state in which the owner of such vehicle resides; and (D) any registered motor vehicle that is used or intended for use for the purposes of construction, building, grading, paving or similar projects, or to facilitate any such project, shall be set in the list of the town in which such project is situated if such vehicle is located in said town for the three or more months preceding the assessment day in any year, provided (i) if such vehicle is located in more than one town in this state for three or more months preceding the assessment day in any year, such vehicle shall be set in the list of the town

where it is located for the three months or more in such year nearest to such assessment day, and (ii) if such vehicle is not located in any town for three or more of the months preceding the assessment day in any year, such vehicle shall be set in the list of the town where such vehicle is located on such assessment day.

(5) The owner of a motor vehicle subject to taxation in accordance with the provisions of subdivision (4) of this subsection in a town other than the town in which such owner resides may register such vehicle in the town in which such vehicle is subject to taxation.

(6) Information concerning any vehicle subject to taxation in a town other than the town in which it is registered may be included on any declaration or report filed pursuant to section 12-41, 12-43 or 12-57a. If a motor vehicle or snowmobile is registered in a town in which it is not subject to taxation, pursuant to the provisions of subdivision (4) of this section, the assessor of the town in which such vehicle is subject to taxation shall notify the assessor of the town in which such vehicle is registered of the name and address of the owner of such motor vehicle or snowmobile, the vehicle identification number and the town in which such vehicle is subject to taxation. The assessor of the town in which said vehicle is registered and the assessor of the town in which said vehicle is subject to taxation shall cooperate in administering the provisions of this section concerning the listing of such vehicle for property tax purposes.

(1949 Rev., S. 1745; 1953, S. 1047d; 1957, P.A. 673, S. 7; 1959, P.A. 239, S. 1; 1971, P.A. 668, S. 1; P.A. 73-490; 73-531, S. 1, 2; P.A. 77-432, S. 1, 2; P.A. 79-550, S. 1, 2; P.A. 81-20, S. 1, 2; 81-423, S. 1, 25; P.A. 83-485, S. 1, 13; P.A. 89-251, S. 193, 203; May Sp. Sess. P.A. 92-17, S. 49, 59; P.A. 93-433, S. 8, 26; P.A. 99-189, S. 12, 20; 99-272, S. 3, 7; P.A. 00-230, S. 3; P.A. 04-228, S. 2; P.A. 08-150, S. 56; P.A. 09-187, S. 29.)

History: 1959 act provided for listing of property of nonresident; 1971 act added provisions allowing taxation of vessels either in town of owner's residence or in town where vessel usually operated; P.A. 73-490 divided previous provisions into Subsecs. (a) to (c) and added Subsec. (d) re validation stickers on construction equipment; P.A. 73-531 provided that antique automobiles not be assessed at value of more than $500, effective June 11, 1973, and applicable to the first assessment date thereafter; P.A. 77-432 specifically included trailer-type vehicles in Subsec. (d); P.A. 79-550 removed goods, chattels and effects from exception in Subsec. (a) and added exception for farm machinery in Subsec. (b); effective June 21, 1979, and applicable to town assessment lists for 1979 and any list thereafter; P.A. 81-20 deleted special procedure for valuation of farm machinery, effective April 7, 1981, and applicable in any municipality to assessment year commencing October 1, 1981, and each assessment year thereafter; P.A. 81-423 eliminated vessels from personal property subject to property tax, effective July 1, 1981, and applicable to the assessment year commencing October 1, 1981, and thereafter; P.A. 83-485 amended Subsec. (a) for purposes of clarification with respect to provisions applicable to listing of personal property in the town where the owner resides and the listing of such property of a nonresident, effective June 30, 1983, and applicable in any town to the assessment year commencing October 1, 1983, and each assessment year thereafter; P.A. 89-251 added Subsec. (e) providing that for the assessment year commencing October 1, 1988, and thereafter computer software shall not be subject to tax as personal property, and including a definition of computer software; May Sp. Sess. P.A. 92-17 amended Subsec. (b) to set an assessment cap of $500 for

aircraft manufactured prior to January 1, 1946, effective June 19, 1992, and applicable to assessment years of municipalities commencing on or after October 1, 1992; P.A. 93-433 added Subsec. (f) exempting aircraft from the property tax, effective July 1, 1993; P.A. 99-189 added leasehold improvements classified as other than real property, deleted former Subsec. (c) re taxation of personal property in a town having two or more taxing districts, redesignated former Subsecs. (d), (e) and (f) as Subsecs. (c), (d) and (e) and made technical changes, effective June 23, 1999, and applicable to assessment years of municipalities commencing on or after October 1, 1999; P.A. 99-272 amended Subsec. (b) to exclude construction in progress property which is eligible for exemption under Sec. 12-81(72), effective June 15, 1999, and applicable to assessment years commencing on or after October 1, 1999; P.A. 00-230 made technical changes in Subsec. (b); P.A. 04-228 made conforming and technical changes in Subsecs. (a) and (b) and added Subsec. (f) re criteria for determining the situs of motor vehicles and snowmobiles for property tax purposes, effective June 8, 2004, and applicable to any assessment year; P.A. 08-150 amended Subsec. (b) to replace "motor vehicle for which number plates have been issued under section 14-20" with "antique, rare or special interest motor vehicle, as defined in section 14-1"; P.A. 09-187 amended Subsec. (b) to provide that owner of antique, rare or special interest motor vehicle may be required to provide documentation that vehicle is antique, rare or special interest unless special number plates have been issued pursuant to Sec. 14-20.

Railroad bonds taxable. 33 C. 187. Mortgage note without interest added by board of relief to creditor's list. 39 C. 176. Damages for land taken, assessed before the first day of October but not paid till after that day, not assessable. 41 C. 206. Bonds secured by mortgage on real estate in another state taxable; 42 C. 426; though this may result in larger tax than if mortgaged land lay in this state. 100 U.S. 491. Nonresident's personal property not taxable as a general rule; otherwise if given in by him. 47 C. 477. Lease of real estate not within section. 75 C. 592. As to mortgage debt, see 76 C. 672. Burden on owner to show bonds not taxable under section. 83 C. 497. New York bank deposits owned by local corporation and used here for its corporate purposes in connection with its local business are taxable. 92 C. 319. Bond owned by person in Connecticut, executed by resident of New York, and secured by mortgage upon real estate in New York, is not exempt under section. 106 C. 530. Cited. 135 C. 89. Legislature intended to include all types of tangible and intangible personal property. 137 C. 267. Cited. 141 C. 483; 169 C. 663; 171 C. 74. Amendment to Sec. 12-75 by 1967 P.A. 439 supersede earlier enacted provisions of this section. 174 C. 556. Cited. 210 C. 233. Computer software as intangible personal property not subject to provisions of statute. 212 C. 639. Cited. 240 C. 192.

Cited. 2 CA 303; 13 CA 393; 35 CA 269.

"Then actual valuation" synonymous with fair market value. 6 CS 505. Cited. 15 CS 237; 16 CS 261.

Cited. 5 Conn. Cir. Ct. 195.

Subsec. (a):

Town of a corporation's principal place of business is the statutory equivalent of town of an individual's residence and therefore a corporation must file its declaration with tax assessor of

the town of its principal place of business. 266 C. 706. Corporation's motor vehicles properly are assessed, for purposes of personal property taxation, in town in which the corporation maintains its principal place of business, irrespective of where its motor vehicles are actually located. Id.

Subsec. (b):

Towns permitted to assess personal property on basis of annual valuation. 210 C. 233.

Nothing in language requiring interim revaluation of all classes of property if one class is revalued. 13 CA 393.

Sec. 12-71a. List of values of vessels. Use in assessing. Section 12-71a is repealed, effective June 3, 1999.

(1971, P.A. 668, S. 2, 3; P.A. 73-257, S. 26, 27; P.A. 99-89, S. 9, 10.)

Sec. 12-71b. Taxation of motor vehicles not registered on the assessment date. Assessment procedure. Tax date due. (a) Any person who owns a motor vehicle which is not registered with the Commissioner of Motor Vehicles on the first day of October in any assessment year and which is registered subsequent to said first day of October but prior to the first day of August in such assessment year shall be liable for the payment of property tax with respect to such motor vehicle in the town where such motor vehicle is subject to property tax, in an amount as hereinafter provided, on the first day of January immediately subsequent to the end of such assessment year. The property tax payable with respect to such motor vehicle on said first day of January shall be in the amount which would be payable if such motor vehicle had been entered in the taxable list of the town where such motor vehicle is subject to property tax on the first day of October in such assessment year if such registration occurs prior to the first day of November. If such registration occurs on or after the first day of November but prior to the first day of August in such assessment year, such tax shall be a pro rata portion of the amount of tax payable if such motor vehicle had been entered in the taxable list of such town on October first in such assessment year to be determined (1) by a ratio, the numerator of which shall be the number of months from the date of such registration, including the month in which registration occurs, to the first day of October next succeeding and the denominator of which shall be twelve or (2) upon the affirmative vote of the legislative body of the municipality, by a ratio the numerator of which shall be the number of days from the date of such registration, including the day on which the registration occurs, to the first day of October next succeeding and the denominator of which shall be three hundred sixty-five. For purposes of this section the term "assessment year" means the period of twelve full months commencing with October first each year.

(b) Whenever any person who owns a motor vehicle which has been entered in the taxable list of the town where such motor vehicle is subject to property tax in any assessment year and who, subsequent to the first day of October in such assessment year but prior to the first day of August in such assessment year, replaces such motor vehicle with another motor vehicle, hereinafter referred to as the replacement vehicle, which vehicle may be in a different classification for purposes of registration than the motor vehicle replaced, and provided one of the following

conditions is applicable with respect to the motor vehicle replaced: (1) The unexpired registration of the motor vehicle replaced is transferred to the replacement vehicle, (2) the motor vehicle replaced was stolen or totally damaged and proof concerning such theft or total damage is submitted to the assessor in such town or (3) the motor vehicle replaced is sold by such person within forty-five days immediately prior to or following the date on which such person acquires the replacement vehicle, such person shall be liable for the payment of property tax with respect to the replacement vehicle in the town in which the motor vehicle replaced is subject to property tax, in an amount as hereinafter provided, on the first day of January immediately subsequent to the end of such assessment year. If the replacement vehicle is replaced by such person with another motor vehicle prior to the first day of August in such assessment year, the replacement vehicle shall be subject to property tax as provided in this subsection and such other motor vehicle replacing the replacement vehicle, or any motor vehicle replacing such other motor vehicle in such assessment year, shall be deemed to be the replacement vehicle for purposes of this subsection and shall be subject to property tax as provided herein. The property tax payable with respect to the replacement vehicle on said first day of January shall be the amount by which (A) is in excess of (B) as follows: (A) The property tax which would be payable if the replacement vehicle had been entered in the taxable list of the town in which the motor vehicle replaced is subject to property tax on the first day of October in such assessment year if such registration occurs prior to the first day of November, however if such registration occurs on or after the first day of November but prior to the first day of August in such assessment year, such tax shall be a pro rata portion of the amount of tax payable if such motor vehicle had been entered in the taxable list of such town on October first in such assessment year to be determined by a ratio, the numerator of which shall be the number of months from the date of such registration, including the month in which registration occurs, to the first day of October next succeeding and the denominator of which shall be twelve, provided if such person, on said first day of October, was entitled to any exemption under section 12-81 which was allowed in the assessment of the motor vehicle replaced, such exemption shall be allowed for purposes of determining the property tax payable with respect to the replacement vehicle as provided herein; (B) the property tax payable by such person with respect to the motor vehicle replaced, provided if the replacement vehicle is registered subsequent to the thirty-first day of October but prior to the first day of August in such assessment year such property tax payable with respect to the motor vehicle replaced shall, for purposes of the computation herein, be deemed to be a pro rata portion of such property tax to be prorated in the same manner as the amount of tax determined under (A) above.

(c) Any person who owns a commercial motor vehicle which has been temporarily registered at any time during any assessment year and which has not during such period been entered in the taxable list of any town in the state for purposes of the property tax and with respect to which no permanent registration has been issued during such period, shall be liable for the payment of property tax with respect to such motor vehicle in the town where such motor vehicle is subject to property tax on the first day of January immediately following the end of such assessment year, in an amount as hereinafter provided. The property tax payable shall be in the amount which would be payable if such motor vehicle had been entered in the taxable list of the town where such motor vehicle is subject to property tax on the first day of October in such assessment year.

(d) Any motor vehicle subject to property tax as provided in this section shall, except as otherwise provided in subsection (b) of this section, be subject to such property tax in the town in which such motor vehicle was last registered in the assessment year ending immediately preceding the day on which such property tax is payable as provided in this section.

(e) Whenever any motor vehicle subject to property tax as provided in this section has been replaced by the owner with another motor vehicle in the assessment year immediately preceding the day on which such property tax is payable, each such motor vehicle shall be subject to property tax as provided in this section.

(f) Upon receipt by the assessor in any town of notice from the Commissioner of Motor Vehicles, in a manner as prescribed by said commissioner, with respect to any motor vehicle subject to property tax in accordance with the provisions of this section and which has not been entered in the taxable grand list of such town, such assessor shall determine the value of such motor vehicle for purposes of property tax assessment and shall add such value to the taxable grand list in such town for the immediately preceding assessment date and the tax thereon shall be levied and collected by the tax collector. Such property tax shall be payable not later than the first day of February following the first day of January on which the owner of such motor vehicle becomes liable for the payment of property tax with respect to such motor vehicle in accordance with the provisions of this section, subject to any determination in accordance with section 12-142 that such tax shall be due and payable in installments. Said owner may appeal the assessment of such motor vehicle, as determined by the assessor in accordance with this subsection, to the board of assessment appeals next succeeding the date on which the tax based on such assessment is payable, and thereafter, to the Superior Court as provided in section 12-117a. If the amount of such tax is reduced upon appeal, the portion thereof which has been paid in excess of the amount determined to be due upon appeal shall be refunded to said owner.

(g) Any motor vehicle which is not registered in this state shall be subject to property tax in this state if such motor vehicle in the normal course of operation most frequently leaves from and returns to or remains in one or more points within this state, and such motor vehicle shall be subject to such property tax in the town within which such motor vehicle in the normal course of operation most frequently leaves from and returns to or remains, provided when the owner of such motor vehicle is a resident in any town in the state, it shall be presumed that such motor vehicle most frequently leaves from and returns to or remains in such town unless evidence, satisfactory to the assessor in such town, is submitted to the contrary.

(P.A. 76-338, S. 1, 8; 76-435, S. 74, 82; P.A. 77-343, S. 1, 5; 77-452, S. 49, 72; 77-570; P.A. 78-348, S. 2, 6; P.A. 79-595, S. 1, 3; P.A. 80-430, S. 1, 3; P.A. 83-485, S. 2, 3, 13; P.A. 95-283, S. 38, 68; P.A. 98-261, S. 5, 6.)

History: P.A. 76-435 amended Subsec. (f) to add provisions concerning appeal; P.A. 77-343 substituted person for references to residents and nonresidents subject to tax, amended section re liability for tax on January first rather than on first day of month when registration expires in cases when car registered after October first but before July first of subsequent year and added in Subdivs. (2) and (3) provisions concerning replacement vehicles in Subsec. (b), effective June 6, 1977, and applicable to any motor vehicle on any town's assessment list as of October 1, 1976,

and any motor vehicle registered or in use in this state thereafter; P.A. 77-452 substituted superior court for court of common pleas in Subsec. (f); P.A. 77-570 added proviso in Subsec. (g) re assumption that car usually leaves and returns or remains in town where owner resides; P.A. 78-348 included in provisions under Subsecs. (a) and (b) motor vehicles registered on or before February fifteenth but owned for less than 138 days, made allowance in Subsec. (b) for replacement vehicle having different classification than vehicle replaced and amended Subsec. (f) to substitute February first following January first when owner becomes liable as deadline for payment for the less specific "thirty days following the day on which the owner ... becomes liable", effective June 1, 1978, and applicable to any motor vehicle on any town's assessment list as of October 1, 1977, and any motor vehicle registered or in use in this state thereafter; P.A. 79-595 substituted references to end of assessment year for references to the first day of July throughout section, replaced provisions re 50% tax rate in Subsecs. (a) and (b) with provisions for pro rata assessments and amended Subsec. (f) to allow for payment in installments, effective January 1, 1980, and applicable to the assessment year commencing October 1, 1980, and each assessment year thereafter except that Subsec. (f) is applicable to any tax due under section on January 1, 1980; P.A. 80-430 replaced "prior to the end of such assessment year" with "prior to the first day of August in such assessment year", effective May 28, 1980, and applicable in any town to assessment year commencing October 1, 1980, and each assessment year thereafter; P.A. 83-485 amended Subsec. (b) by deleting the provision that for purposes of determining property tax applicable to a motor vehicle replacing the replacement vehicle such motor vehicle shall be deemed to have been registered on the same date as the replacement vehicle, and accordingly each such motor vehicle shall be subject to tax on a pro rata basis, as provided in said Subsec. (b), for the period during which registered and amended Subsec. (e) by deleting the provision that such other motor vehicle shall be subject to property tax as if registered on the same date as the motor vehicle it replaces, and accordingly each such motor vehicle shall be subject to tax on a pro rata basis, as provided in this section, for the period during which registered, effective June 30, 1983, and applicable in any town to the assessment year commencing October 1, 1983, and each assessment year thereafter; P.A. 95-283 amended Subsec. (f) to replace board of tax review with board of assessment appeals and made technical changes, effective July 6, 1995; P.A. 98-261 added Subdiv. (2) alternative calculation of pro rata portion of tax and numbered existing calculation as Subdiv. (1), effective June 8, 1998.

Cited. 2 CA 303.

Sec. 12-71c. Pro rata credit for property tax on motor vehicle when sold, totally damaged, stolen or registered in another state; time limit for claim. (a) Any person who is liable for property tax in any assessment year in respect to a motor vehicle which in such assessment year is (1) sold by such person with ownership thereof transferred to the purchaser, (2) totally damaged, (3) stolen from such person and not recovered or (4) removed from this state and registered in another state by such person who concurrently ceases to be a resident of this state, shall be entitled to a property tax credit in the town in which such person is liable for property tax in respect to such motor vehicle to be applied against any property tax for which such person is liable in such town in the assessment year in which such motor vehicle is sold, damaged, stolen or removed and registered as provided in this section, or in the assessment year next following. Such property tax credit shall be a pro rata portion of the tax payable in respect to such motor vehicle for the assessment year in which it is so sold, damaged, stolen or removed

and registered to be determined by a ratio, the numerator of which shall be the number of full months from the date such motor vehicle is so sold, damaged, stolen or removed and registered, to the first day of October next succeeding and the denominator of which shall be twelve, provided (1) such credit shall not be allowed in such assessment year next following if property tax paid in respect to such motor vehicle, for the assessment year in which such motor vehicle is so sold, damaged, stolen or removed and registered, is allowed in reduction of property tax due in respect to another motor vehicle replacing such motor vehicle as provided under subsection (b) of section 12-71b or (2) in the event such credit is allowed in the assessment year in which such motor vehicle is so sold, damaged, stolen or removed and registered, the property tax paid in respect to such motor vehicle for such assessment year shall not be allowed in reduction of property tax due in respect to another motor vehicle replacing such motor vehicle as provided under subsection (b) of section 12-71b.

(b) Any person claiming a property tax credit with respect to a motor vehicle in accordance with subsection (a) of this section for any assessment year shall, not later than the thirty-first day of December immediately following the end of the assessment year which next follows the assessment year in which such motor vehicle is so sold, damaged, stolen or removed and registered, file with the assessor in the town in which such person is entitled to such property tax credit, documentation satisfactory to the assessor concerning the sale, total damage, theft or removal and registration of such motor vehicle. Failure to file such claim and documentation as prescribed herein shall constitute a waiver of the right to such property tax credit.

(P.A. 80-430, S. 2, 3; P.A. 82-459, S. 1, 2; P.A. 83-444, S. 1, 2; P.A. 84-482, S. 1, 2.)

History: P.A. 80-430 effective May 28, 1980, and applicable in any town to the assessment year commencing October 1, 1980, and each assessment year thereafter; P.A. 82-459 changed provisions concerning application of the property tax credit allowed when a motor vehicle is sold, totally damaged or stolen, which credit is related to the pro rata portion of the assessment year following the date such motor vehicle is sold, totally damaged or stolen, such changes providing that the credit may be applied against taxes due in the assessment year in which such motor vehicle is sold, totally damaged or stolen; previously such credit could only be applied against property taxes due in the assessment year next following, effective June 8, 1982, and applicable to any property tax credit allowable in assessment years commencing October 1, 1982, and thereafter; P.A. 83-444 allowed the pro rata tax credit, additionally, for the assessment year in which such motor vehicle is removed from this state and registered in another by the owner who concurrently ceases to reside in this state, effective June 27, 1983, and applicable in any town for the assessment year commencing October 1, 1983, and each assessment year thereafter; P.A. 84-482 added Subsec. (b) re requirement concerning documentation of sale, damage, theft or removal and registration of motor vehicle and established time limit for filing thereof.

Sec. 12-71d. Schedule of motor vehicle values. On or before the first day of October each year, the Secretary of the Office of Policy and Management shall recommend a schedule of motor vehicle values which shall be used by assessors in each municipality in determining the assessed value of motor vehicles for purposes of property taxation. For every vehicle not listed in the schedule the determination of the assessed value of any motor vehicle for purposes of the

property tax assessment list in any municipality shall continue to be the responsibility of the assessor in such municipality, provided the legislative body of the municipality may, by resolution, approve any change in the assessor's method of valuing motor vehicles. Any appeal from the findings of assessors concerning motor vehicle values shall be made in accordance with provisions related to such appeals under this chapter. Such schedule of values shall include, to the extent that information for such purpose is available, the value for assessment purposes of any motor vehicle currently in use. The value for each motor vehicle as listed shall represent one hundred per cent of the average retail price applicable to such motor vehicle in this state as of the first day of October in such year as determined by said secretary in cooperation with the Connecticut Association of Assessing Officers.

(P.A. 85-386, S. 1, 2; May Sp. Sess. P.A. 94-4, S. 3, 85; P.A. 95-160, S. 64, 69.)

History: P.A. 85-386 effective June 25, 1985, and applicable to the assessment year in any municipality commencing October 1, 1985, and thereafter; May Sp. Sess. P.A. 94-4 authorized assessors to determine the assessed value of motor vehicles not listed in the schedule and provided the legislative body of the municipality may approve any change in the assessor's method of valuing motor vehicles, effective June 9, 1994; P.A. 95-160 revised effective date of May Sp. Sess. P.A. 94-4 but without affecting this section.

Sec. 12-72. Assessment of certain classes of vessels. Section 12-72 is repealed, effective June 3, 1999.

(1949 Rev., S. 1748; P.A. 99-89, S. 9, 10.)

Sec. 12-73. Taxation of municipal property used for sewage disposal. Land used and occupied by any municipality for the purpose of sewage disposal, which land is located in any other town than that in which such municipality is situated, shall be taxable in the town in which such land is located at an amount which would be its fair valuation for agricultural purposes.

(1949 Rev., S. 1752.)

Sec. 12-74. Municipal airports located in another town. All property owned by any town or city, which is located in another town and used for the purposes of an airport, shall be exempt from taxation as long as it continues to be used for such purposes and as long as the town in which it is located has the same privileges as to the use of such airport as are possessed by the municipality owning the same; but, if any such airport is leased to any person, association or private corporation, or is used in such manner as to become a source of profit to the municipality owning the same, the land so occupied and situated in any adjoining town or towns shall thereupon be subject to taxation.

(1949 Rev., S. 1753; P.A. 06-196, S. 85.)

History: P.A. 06-196 made technical changes, effective June 7, 2006.

Condition for exemption based on "use in such manner as to become a source of profit to the municipality" construed to mean that airport is being operated for the purpose of making money. 142 C. 634. Cited. 159 C. 465.

"Privileges as to the use of such airport" refers to use by a town or city of airport for air transportation purposes, "person" connotes an individual human being, and any operating surplus, applied to operation, maintenance or improvement of airport, cannot be deemed "profit" as used in section. 47 CS 594.

Sec. 12-75. Assessment of private water company property. Payments by municipal water companies on certain property. Land and buildings, with their appurtenances, including dams, pipe lines and mains, pumping stations, machinery or other equipment, whether such property is considered real or personal estate, owned or taken by any person, firm or corporation except municipal corporations for the purpose of creating or furnishing a supply of water for domestic use, shall be assessed in the town in which such property is situated to such person, firm or corporation. Such personal property shall be assessed in accordance with section 12-63. Any such municipal corporation shall, with respect to any such property acquired on or after January 1, 1978, which is situated in a town other than that in which such municipal corporation is located, make annual payments to such town equal to the taxes which would otherwise be due, exclusive of any taxes on improvements made on such property subsequent to acquisition by such corporation.

(1949 Rev., S. 1754; 1967, P.A. 439; 1969, P.A. 714; P.A. 78-273, S. 1, 5.)

History: 1967 act defined fair market value of property owned by public service companies as depreciated value listed in annual audit report; 1969 act deleted amendment introduced in 1967 and provided that personal property be assessed in accordance with Sec. 12-63; P.A. 78-273 added provision re payments to towns for property owned by municipal corporations in towns other than town where located, effective June 1, 1978, and applicable to the 1978 assessment list in any town.

Amendments to section by 1967 P.A. 439 supersede earlier enacted general provisions of Secs. 12-64 and 12-71. 174 C. 556. Cited. 178 C. 100.

Sec. 12-76. Assessment of water supply land. Payments in lieu of taxes by certain municipal corporations re water supply land in another municipality. (a) Land owned or taken by any municipal corporation, including any metropolitan district established under provisions of the general statutes or any special act, for the purpose of creating or furnishing a supply of water for its use shall be exempt from taxation when the inhabitants of the town in which such land is situated have the right to use, and use, such water supply upon the same terms as the inhabitants of such municipal corporation; otherwise such land shall be liable to taxation, shall be assessed in the town in which such land is situated to the corporation owning or controlling such water supply, shall be valued at what would be its fair market value were it improved farm land and shall be assessed at the uniform rate required by subsection (b) of section 12-62a, notwithstanding the provisions of section 12-63 or any special act. Any such municipal corporation shall, with respect to any such land acquired on or after January 1, 1978,

which is situated in a town other than that in which such municipal corporation is located, make annual payments to such town equal to the taxes which would otherwise be due if such land were assessed in accordance with section 12-63, exclusive of any taxes on improvements made on such land subsequent to acquisition by such corporation.

(b) Notwithstanding the provisions of subsection (a) of this section, any regional water district created by special act after January 1, 1977, which is required by such act to make payments in lieu of taxes to towns in which such district is located, shall not be required to make any such payments, in any manner or amount, other than as specifically provided in accordance with such special act.

(1949 Rev., S. 1755; 1963, P.A. 490, S. 10; P.A. 78-273, S. 2, 5; P.A. 82-452, S. 1, 2; P.A. 90-289, S. 1, 2.)

History: 1963 act changed the technical language of the statute; P.A. 78-273 added provision re payments to towns by municipal corporations owning property in towns other than town where located, effective June 1, 1978, and applicable to the 1978 assessment list in any town; P.A. 82-452 amended Subsec. (a) so that land of any metropolitan district, as currently provided in the case of land owned by any municipal corporation, which is located in a town in which residents do not use the water supply shall be taxed as if it were improved farm land, notwithstanding any other provisions of general statutes or any special act and added Subsec. (b) which provides, with respect to any regional water district created after January 1, 1977 and which is required by special act to make payments in lieu of taxes, that such district shall not be required to make payments re such taxes in any manner other than as provided in said special act; P.A. 90-289 amended Subsec. (a) to insert a reference to the assessment of land at the uniform rate required by Sec. 12-62a(b), effective October 1, 1992, and applicable to assessment years of municipalities commencing on or after that date.

Right to use and actual use of water considered. 84 C. 526. Law upheld and scope defined. 85 C. 123. Land located in another municipality for exclusive use of other owner municipality cannot be classified as "forest" under Sec. 12-107d tax classification. 161 C. 396. Cited. 168 C. 319; 193 C. 342. Repeal by implication by statute of provision of charter discussed. 199 C. 294. Cited. 200 C. 697; 241 C. 382.

"Improved farmland" discussed. 3 CA 53.

Sec. 12-76a. Taxation of land in which state or United States has easement or other right. Acquisition by the state or the United States, or any state or federal agency, of any easement or other right in land owned by any person, firm or corporation subject to taxation under section 12-75 or 12-76 shall not affect the valuation of such land for tax purposes if such easement or other right is acquired in connection with a flood control project from which such person, firm or corporation obtains an additional water supply.

(1963, P.A. 324.)

Sec. 12-77. Taxation of water power. When water power, created or reserved in any manner by works wholly located in the same town in which it is appropriated and used, is used by its

owner, the whole shall be assessed and set in the list as incidental to the machinery which is operated by it, and not separately as distinct property. When such power or any part thereof is leased from its owner, it shall, to the extent to which it is so leased, be assessed and set in his list at a valuation not exceeding one hundred-sevenths of the net revenue derived therefrom.

(1949 Rev., S. 1756.)

Purpose of statute; meaning of words "used by its owner". 80 C. 488. A dam and transmission line of a hydroelectric company are taxable where the power plant is. 101 C. 393. Cited. 137 C. 683.

Cited. 6 CS 505.

Sec. 12-78. Taxation of water power and works when power is used in another town. When such power is appropriated and used in any other town than that in which the dam, canal, reservoir or pond creating it is located, the valuation of the land occupied by such dam, canal, reservoir or pond, and the increased flowage occasioned thereby, shall be made and set in the list in the town in which such dam, canal, reservoir or pond is located, to the owner of such power at what would be its fair market value were it improved farm land, and such power shall be assessed and set in the list in the town in which it is so used and appropriated as incidental to the machinery which is operated by it, and not separately as distinct property. The assessors shall, in estimating either the incidental value of such power to the machinery operated by it, or its net rental value, deduct from the amount which would otherwise be assessed against such power the value of the land so occupied.

(1949 Rev., S. 1757; 1963, P.A. 490, S. 11.)

History: 1963 act changed the technical language of the statute.

Applies only within the state; water power created within but used without the state, how taxed. 73 C. 294. Dam located partly in one town, but power plant in another. 76 C. 173. See 80 C. 488. Property not to be taxed under section when provisions of Sec. 12-80 are applicable. 137 C. 680.

Cited; relation to earlier law noted. 6 CS 505.

Sec. 12-79. Water power used outside the state. For the purpose of taxation, water power developed in the state and used outside the state shall be assessed and set in the list of the town in which the dam, canal, reservoir or pond from which it is derived is located.

(1949 Rev., S. 1758.)

Cited. 137 C. 684.

Sec. 12-80. Property of utility company to be taxed where located. Real and tangible personal property owned by any company, including a foreign municipal electric utility as defined in section 12-59, employed in the manufacture, transmission or distribution of gas or

electricity or both to be used for light, heat or motive power or in the operation of a system of water works for selling or distributing water or both for domestic or power purposes or for two or more of such purposes shall be set in the list of each town where such property is situated on its assessment day and shall be liable to taxation at such percentage of its fair market value as is determined by the assessors under the provisions of sections 12-64 and 12-71. The provisions of this section shall not affect the provisions of section 12-76. Property subject to taxation under the provisions of this section shall not be subject to taxation under the provisions of sections 12-77, 12-78 and 12-79. Railroad companies subject to taxation under the provisions of chapter 210, and express, telegraph, telephone and cable companies subject to taxation under the provisions of chapter 211, shall not be subject to the provisions of this section.

(1949 Rev., S. 1759; 1957, P.A. 673, S. 8; P.A. 73-442, S. 2; P.A. 85-304, S. 3, 4.)

History: P.A. 73-442 included reference to foreign municipal electric utilities; P.A. 85-304 deleted the reference to railroad car companies as one of the types of companies, which if subject to tax under chapter 211 are not subject to the provisions of this section, consistent with the repeal of the tax on railroad car companies, effective June 5, 1985, and applicable to tax years of car companies commencing on or after January 1, 1985.

Section covers a special case carved out of the general terms of Sec. 12-78 and provides that where it is applicable the property shall not be taxed under Sec. 12-78. 137 C. 680. Court applied correct rule of valuation. 139 C. 388. Cited. 149 C. 452. Interment costs of gas line not excluded from fair value determination. 153 C. 334. Cited. 168 C. 319.

Sec. 12-80a. Personal property used in rendering telecommunications service. Exceptions. (a) Any (1) taxpayer which, prior to January 1, 1990, was subject to tax under chapter 211 with respect to the rendering of telecommunications service and which, on or after January 1, 1990, is subject to tax under chapter 219 for rendering telecommunications service, and (2) other taxpayer that is subject to tax under chapter 219 for rendering telecommunications service and which has elected in the manner specified in this section to have personal property taxed as provided in this section, shall be required to submit to the Commissioner of Revenue Services and the Secretary of the Office of Policy and Management, not later than the thirtieth day of November of each year during which it is subject to tax under chapter 219, a list of all personal property on a town-by-town basis that is owned by such taxpayer in this state on the first day of October of such year and that is used solely and exclusively for rendering telecommunications service, as defined in said chapter 219, including the location of each item of such property and the fair market value thereof, recognizing depreciation of such property to the maximum extent allowed for purposes of the corporation business tax in this state, as certified by the Commissioner of Revenue Services. Each such taxpayer shall also submit such list to each municipality in which such taxpayer owns property, provided the list submitted to a municipality shall contain only the personal property owned by such taxpayer that is located in, or allocated pursuant to this subsection to, such municipality. If the records of a taxpayer subject to the requirements of this subsection do not contain the data necessary to develop the list as required without undue cost, the taxpayer may, for purposes of requirements under this subsection, petition the Commissioner of Revenue Services for approval of an alternate method of determining the value of the plant used solely and exclusively to render telecommunications

services, but not including central office or switching equipment of that taxpayer, located in each town in the state. If the commissioner finds that the alternative method proposed results in a reasonable approximation of the value of the property of the taxpayer located in each town and used solely and exclusively for rendering telecommunications service, the commissioner shall notify the taxpayer that the proposed alternate method is acceptable and the taxpayer shall be permitted to use the alternate method in developing the list required under this subsection.

(b) (1) Not later than the first day of February immediately following the end of such tax year, the Secretary of the Office of Policy and Management shall determine, with respect to such company, a value for personal property equivalent to seventy per cent of the value of personal property included in the list of such property prepared and certified in accordance with subsection (a) of this section. The amount of tax applicable with respect to such personal property of any taxpayer subject to the tax imposed under this section shall be determined by multiplying the value of personal property of such company, as determined under this subsection, by a mill rate of forty-seven mills. Said secretary shall, not later than the first day of March immediately following the end of such tax year, submit a tax bill to each company stating the amount of tax payable to each town in relation to the personal property of such taxpayer located in such town. Such tax shall be due and payable to the town in which such personal property is located not later than the first day of April immediately following. Any city or borough not consolidated with the town in which it is located and any town containing such a city or borough shall receive a portion of the tax due and payable to such town on the basis of the following ratio: The total taxes levied in the previous fiscal year by such town, city or borough shall be the numerator of the fraction. The total taxes levied by the town and all cities or boroughs located within such town shall be added together, and the sum shall be the denominator of the fraction. Any such city or borough may, by vote of its legislative body, direct the Secretary of the Office of Policy and Management to reallocate all or a portion of the share of such city or borough to the town in which it is located.

(2) The person responsible for the collection of taxes for each town, city or borough owed taxes under this subsection may, at such time as such tax becomes delinquent as provided in sections 12-146 and 12-169, subject such tax to interest at the rate of one and one-half per cent of such tax for each month or fraction thereof which elapses from the time when such tax becomes due and payable until the same is paid.

(c) With respect to tangible personal property included in the list of such property submitted to the Secretary of the Office of Policy and Management as provided in subsection (a) of this section, any taxpayer subject to the tax imposed under this section for any tax year shall not be subject to property tax in any town applicable to such personal property for the assessment year in such town commencing on the first day of October immediately preceding the date on which the tax determined with respect to such property in accordance with this section becomes due and payable.

(d) Any taxpayer that, on or after January 1, 1990, is subject to tax under chapter 219 for rendering telecommunications service but that, prior to January 1, 1990, was not subject to tax under chapter 211 for rendering telecommunications service may elect to have personal property taxed in the manner specified in this section. Such election shall be made in writing and filed

with the Secretary of the Office of Policy and Management and a copy thereof shall be filed with the assessor of each town in which personal property affected by such election is located. Except as provided in subsection (g) of this section, such election, once filed with the secretary, shall be irrevocable and shall, if filed on or before the date that is two months prior to the start of the assessment year, be effective for such assessment year and for all succeeding assessment years, otherwise to be effective for the next succeeding assessment year and all succeeding assessment years.

(e) For assessment years commencing on or after October 1, 1997, the provisions of this section, including informational reporting requirements imposed on owners, shall also apply, to the extent provided in section 12-80b, to property that is used both to render telecommunications service subject to tax under chapter 219 and to render community antenna television service subject to tax under chapter 219 and that is required, under subsection (a) of section 12-80b, to be taxed as provided in this section.

(f) Any municipality may examine the Office of Policy and Management's or the Department of Revenue Services' audit of a taxpayer's submission pursuant to subsection (a) of this section.

(g) (1) Any election for taxation made under subsection (d) of this section on or before August 1, 2009, by a taxpayer that provides mobile telecommunications service, as defined in section 12-407a, is null and void. For the assessment year commencing October 1, 2010, and for each assessment year thereafter, such taxpayer shall not be subject to taxation for personal property under subsection (b) of this section, but shall be subject to personal property taxation as otherwise provided in this chapter, subject to the provisions of subdivisions (2) and (3) of this subsection. No taxpayer that provides mobile telecommunications service shall be eligible to make an election as provided in subsection (d) of this section after August 1, 2009.

(2) The personal property of any taxpayer whose election for taxation becomes null and void pursuant to this subsection that, on or before the October 1, 2009, grand list, has not been depreciated to the maximum extent allowed for purposes of the corporation business tax in this state, shall be subject to taxation by the town in which it is located as of the assessment year beginning October 1, 2010, under the provisions of this chapter that are applicable to all other taxpayers.

(3) The personal property of any taxpayer whose election for taxation becomes null and void pursuant to this subsection that, on or before the October 1, 2009, grand list, has been depreciated to the maximum extent allowed for purposes of the corporation business tax in this state, shall be subject to taxation for assessment years commencing on and after October 1, 2010, as follows: (A) In the assessment year beginning October 1, 2010, such taxpayer shall file a declaration, as required by section 12-41, in which twenty-five per cent of the total value of such taxpayer's fully depreciated personal property shall be reported for purposes of assessment; (B) in the assessment year beginning October 1, 2011, such taxpayer shall file a declaration as required by section 12-41, in which fifty per cent of the total value of such taxpayer's fully depreciated personal property shall be reported for purposes of assessment; (C) in the assessment year beginning October 1, 2012, such taxpayer shall file a declaration as required by section 12-41, in which seventy-five per cent of the total value of such taxpayer's fully depreciated personal

property shall be reported for purposes of assessment; and (D) in the assessment year beginning October 1, 2013, and each assessment year thereafter, such taxpayer shall file a declaration as required by section 12-41, in which one hundred per cent of the total value of such taxpayer's fully depreciated personal property shall be reported for purposes of assessment.

(P.A. 89-251, S. 6, 203; P.A. 90-148, S. 30, 34; P.A. 97-137, S. 1, 4; P.A. 98-262, S. 12, 22; P.A. 06-183, S. 1; P.A. 07-254, S. 1; P.A. 08-130, S. 1; P.A. 10-171, S. 3; P.A. 11-7, S. 2.)

History: P.A. 90-148 amended Subsec. (b) by adding the procedure for determining the distribution of the tax payable to a town when the town contains a city or borough not consolidated with the town; P.A. 97-137 added Subsec. (a)(2) re election by other taxpayers subject to tax under Ch. 219, added requirement for sole and exclusive use for telecommunications services, and added new Subsecs. (d) and (e) re requirements for election and re reporting requirements for dual use property, effective June 13, 1997, and applicable to calendar years commencing on or after January 1, 1998, and to assessment years of municipalities commencing on or after October 1, 1997; P.A. 98-262 amended Subsec. (d) to change reference from Ch. 211 to Ch. 219 and reference from Ch. 219 to Ch. 211, effective June 8, 1998; P.A. 06-183 amended Subsec. (b) by designating existing provisions as Subdiv. (1) and adding Subdiv. (2) re interest on delinquent taxes, effective June 7, 2006, and applicable to assessment years of municipalities commencing on or after October 1, 2006; P.A. 07-254 amended Subsec. (b)(2) by replacing "The tax collector of each town" with "The person responsible for the collection of taxes for each town, city or borough", effective July 11, 2007, and applicable to assessment years of municipalities commencing on or after October 1, 2006; P.A. 08-130 amended Subsec. (a) to specify that list of personal property required pursuant to Subdiv. (2) be presented on a town-by-town basis and that each taxpayer submit list to each municipality in which taxpayer owns property and added Subsec. (f) authorizing municipality to examine audits of taxpayer's submission pursuant to Subsec. (a), effective July 1, 2008; P.A. 10-171 amended Subsec. (d) by adding exception re Subsec. (g) and added Subsec. (g) re taxation of personal property of taxpayers that provide mobile telecommunications service, effective October 1, 2010, and applicable to assessment years commencing on or after that date; P.A. 11-7 made technical changes in Subsec. (a).

Sec. 12-80b. Apportionment of property for purposes of section 12-80a. (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.

(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.

(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.

(P.A. 97-137, S. 3, 4; P.A. 07-253, S. 28.)

History: P.A. 97-137 effective June 13, 1997, and applicable to calendar years commencing on or after January 1, 1998, and to assessment years of municipalities commencing on or after October 1, 1997; P.A. 07-253 added certified competitive video service in Subsecs. (a) and (b) and added Subsec. (d) defining "community antenna television service".

Sec. 12-80c. Payment of personal property tax by mobile telecommunications service provider re property used in rendering telecommunications service. (a) For purposes of this section, "taxpayer" means any person that provides mobile telecommunications service and is subject to taxation for personal property as provided in subsection (g) of section 12-80a. Each such taxpayer shall pay personal property tax in accordance with the provisions of this section.

(b) Notwithstanding the provisions of section 7-383, for the assessment year commencing October 1, 2010, any municipal tax collector may mail or deliver, in accordance with the provisions of section 12-130, a first installment of a tax bill to a taxpayer prior to July 1, 2011. The amount of such first installment shall be equal to fifty per cent of such taxpayer's total assessment for property subject to taxation pursuant to subsection (g) of section 12-80a, multiplied by the mill rate in effect in such municipality for the fiscal year commencing July 1, 2010. The tax collector shall mail or deliver the second installment of such tax bill on or after July 1, 2011. The second installment shall be equal to fifty per cent of such taxpayer's total assessment for property subject to taxation pursuant to said subsection (g) of section 12-80a, multiplied by the mill rate in effect in such municipality for the fiscal year commencing July 1, 2011. Any installment of a tax bill mailed or delivered pursuant to this subsection shall be due

and payable and collectible as other municipal taxes and subject to the same liens and processes of collection.

(c) For assessment years commencing on or after October 1, 2011, such taxpayer shall be subject to tax collection under the provisions of this chapter and chapter 204 that are applicable to all other persons subject to taxation under said chapters.

(P.A. 11-1, S. 1.)

History: P.A. 11-1 effective April 16, 2011.

Sec. 12-81. Exemptions. The following-described property shall be exempt from taxation:

(1) **Property of the United States.** Property belonging to, or held in trust for, the United States, the taxation of which has not been authorized by Congress;

(2) **State property and reservation land.** Property belonging to, or held in trust for, this state and reservation land held in trust by the state for an Indian tribe;

(3) **County property.** Repealed;

(4) **Municipal property.** Except as otherwise provided by law, property belonging to, or held in trust for, a municipal corporation of this state and used for a public purpose, including real and personal property used for cemetery purposes;

(5) **Property held by trustees for public purposes.** As long as used by the public for public purposes, property held by trustees named in a will or deed of trust and their successors for this state or its people, one of its counties or its people or one of its municipal corporations or its people;

(6) **Property of volunteer fire companies and property devoted to public use.** The property of any volunteer fire company used for fire protection or for other public purposes, if such company receives any annual appropriation from the town; and, as long as the owner thereof makes only a nominal charge not in excess of twenty-five dollars annually for its use, property not owned by a Connecticut municipality wherein the same is situated, provided such property is exclusively used by the public in lieu of public property which would otherwise be required, as authorized by any general statute or special act;

(7) **Property used for scientific, educational, literary, historical, charitable or open space land preservation purposes. Exception.** (A) Subject to the provisions of sections 12-87 and 12-88, the real property of, or held in trust for, a corporation organized exclusively for scientific, educational, literary, historical or charitable purposes or for two or more such purposes and used exclusively for carrying out one or more of such purposes or for the purpose of preserving open space land, as defined in section 12-107b, for any of the uses specified in said section, that is owned by any such corporation, and the personal property of, or held in trust for, any such corporation, provided (i) any officer, member or employee thereof does not receive or at any future time shall not receive any pecuniary profit from the operations thereof, except reasonable

compensation for services in effecting one or more of such purposes or as proper beneficiary of its strictly charitable purposes, and (ii) in 1965, and quadrennially thereafter, a statement shall be filed on or before the first day of November with the assessor or board of assessors of any town, consolidated town and city or consolidated town and borough, in which any of its property claimed to be exempt is situated. Such statement shall be filed on a form provided by such assessor or board of assessors. The real property shall be eligible for the exemption regardless of whether it is used by another corporation organized exclusively for scientific, educational, literary, historical or charitable purposes or for two or more such purposes;

(B) On and after July 1, 1967, housing subsidized, in whole or in part, by federal, state or local government and housing for persons or families of low and moderate income shall not constitute a charitable purpose under this section. As used in this subdivision, "housing" shall not include real property used for temporary housing belonging to, or held in trust for, any corporation organized exclusively for charitable purposes and exempt from taxation for federal income tax purposes, the primary use of which property is one or more of the following: (i) An orphanage; (ii) a drug or alcohol treatment or rehabilitation facility; (iii) housing for homeless individuals, mentally or physically handicapped individuals or persons with intellectual disability, or for battered or abused women and children; (iv) housing for ex-offenders or for individuals participating in a program sponsored by the state Department of Correction or Judicial Branch; and (v) short-term housing operated by a charitable organization where the average length of stay is less than six months. The operation of such housing, including the receipt of any rental payments, by such charitable organization shall be deemed to be an exclusively charitable purpose;

(8) **College property.** The funds and estate which have been or may be granted, provided by the state, or given by any person or persons to the Trustees of the Berkeley Divinity School, the board of trustees of Connecticut College for Women, the Hartford Seminary Foundation, Sheffield Scientific School, Trinity College, Wesleyan University or The President and Fellows of Yale College in New Haven, and by them respectively invested and held for the use of such institutions, with the income thereof; provided none of said corporations shall hold in this state real estate free from taxation affording an annual income of more than six thousand dollars. Such exemption shall not apply to any real estate which said Trustees of the Berkeley Divinity School own, control or hold in trust, and which is situated in the city of Middletown. No other provision of this section concerning exemption of property used for educational purposes shall be construed to affect any provision of this subdivision;

(9) **Personal property loaned to tax-exempt educational institutions.** Personal property while it is loaned without charge or leased at a nominal charge of one dollar per year to any tax-exempt educational institution above secondary level and used exclusively by such institution for teaching, research or teaching demonstration purposes;

(10) **Property belonging to agricultural or horticultural societies.** Subject to the provisions of sections 12-87 and 12-88, property belonging to, or held in trust for, an agricultural or horticultural society incorporated by this state which is used in connection with an annual agricultural fair held by a nonprofit incorporated agricultural society of this state or any nonprofit incorporated society of this state carrying on or promoting any branch of agriculture, provided

(A) said society shall pay cash premiums at such fair amounting to at least two hundred dollars, (B) said society shall file with the Commissioner of Agriculture on or before the thirtieth of December following said fair a report in such detail as the commissioner may require giving the names of all exhibitors and the amount of premiums, with the objects for which they have been paid, which statement shall be sworn to by the president, secretary or treasurer of the society, (C) any officer, member or employee thereof does not receive or at any future time shall not receive any pecuniary profit from the operations thereof except reasonable compensation for services in the conduct of its affairs, and (D) in 1965, and quadrennially thereafter, a statement shall be filed on or before the first day of November with the assessor or board of assessors of any town, consolidated town and city or consolidated town and borough in which any of its property claimed to be exempt is situated. Such statement shall be filed on a form provided by such assessor or board of assessors. For purposes of this subsection, "fair" means a bona fide agricultural exhibition designed, arranged and operated to promote, encourage and improve agriculture by offering premiums and awards for the best exhibits of two or more by the following branches of agriculture: Crops, livestock, poultry, dairy products and homemaking;

(11) **Property held for cemetery use.** Subject to the provisions of section 12-88, tangible property owned by, or held in trust for, a religious organization, provided such tangible property is used exclusively for cemetery purposes; donations held in trust by a municipality, an ecclesiastical society or a cemetery association, the income of which is to be used for the care or improvement of its cemetery, or of one or more private burial lots within such cemetery. Subject to the provisions of sections 12-87 and 12-88, any other tangible property used for cemetery purposes shall not be exempt, unless (a) such tangible property is exclusively so used, and (b) no officer, member or employee of the organization owning such property receives or, at any future time, shall receive any pecuniary profit from the cemetery operations thereof except reasonable compensation for services in the conduct of its cemetery affairs, and (c) in 1965, and quadrennially thereafter, a statement on forms prepared by the assessor shall be filed on or before the last day required by law for the filing of assessment returns with the local board of assessors of any town, consolidated town and city or consolidated town and borough, in which any of its property claimed to be exempt is situated;

(12) **Personal property of religious organizations devoted to religious or charitable use.** Personal property within the state owned by, or held in trust for, a Connecticut religious organization, whether or not incorporated, if the principal or income is used or appropriated for religious or charitable purposes or both;

(13) **Houses of religious worship.** Subject to the provisions of section 12-88, houses of religious worship, the land on which they stand, their pews, furniture and equipment owned by, or held in trust for the use of, any religious organization;

(14) **Property of religious organizations used for certain purposes.** Subject to the provisions of section 12-88, real property and its equipment owned by, or held in trust for, any religious organization and exclusively used as a school, a daycare facility, a Connecticut nonprofit camp or recreational facility for religious purposes, a parish house, an orphan asylum, a home for children, a thrift shop, the proceeds of which are used for charitable purposes, a reformatory or an infirmary or for two or more of such purposes;

(15) **Houses used by officiating clergymen as dwellings.** Subject to the provisions of section 12-88, dwelling houses and the land on which they stand owned by, or held in trust for, any religious organization and actually used by its officiating clergymen;

(16) **Hospitals and sanatoriums.** Subject to the provisions of section 12-88, all property of, or held in trust for, any Connecticut hospital society or corporation or sanatorium, provided (A) no officer, member or employee thereof receives or, at any future time, shall receive any pecuniary profit from the operations thereof, except reasonable compensation for services in the conduct of its affairs, and (B) in 1967, and quadrennially thereafter, a statement shall be filed by such hospital society, corporation or sanatorium on or before the first day of November with the assessor or board of assessors of any town, consolidated town and city or consolidated town and borough, in which any of its property claimed to be exempt is situated. Such statement shall be filed on a form provided by such assessor or board of assessors;

(17) **Blind persons.** Subject to the provisions of sections 12-89, 12-90 and 12-92, property to the amount of three thousand dollars belonging to, or held in trust for, any blind person, resident of this state; or, lacking said amount of property in his own name, so much of the property belonging to, or held in trust for, his spouse, who is domiciled with him, as is necessary to equal said amount;

(18) **Property of veterans' organizations.** (a) **Property of bona fide war veterans' organization.** Subject to the provisions of section 12-88, property owned by, or held in trust for, any bona fide war veterans' organization or any of its local posts, which organization shall be composed in whole or in major part of veterans of the military or naval service or both of the United States in any war, except the Civil War; provided such property shall be actually and exclusively used and occupied by such organization;

(b) **Property of the Grand Army of the Republic.** Property belonging to the Grand Army of the Republic, or owned by, or held in trust for, any local post thereof, shall continue to be exempt from taxation in accordance with the provisions of subdivision (27);

(19) **Veterans.** Subject to the provisions of sections 12-89, 12-90 and 12-95, property to the amount of one thousand dollars belonging to, or held in trust for, any resident of this state who (a) is a veteran of the armed forces in service in time of war, (b) any resident of this state who was a citizen of the United States at the time of his enlistment and who was in the military or naval service of a government allied or associated with that of the United States during the Second World War and received an honorable discharge therefrom, (c) any resident of this state who served during the Second World War as a member of any armed force of any government signatory to the United Nations Declaration of January 1, 1942, and participated in armed conflict with an enemy of the United States and who has been a citizen of the United States for at least ten years and presents satisfactory evidence of such service, (d) any resident of this state who served as a member of the crew of a merchant vessel during the Second World War and is qualified with respect to such service as a member of the group known as the "American Merchant Marine in ocean-going service during the period of armed conflict, December 7, 1941, to August 15, 1945", members of which are deemed to be eligible for certain veterans benefits under a determination in the United States Department of Defense, as recorded in the Federal

Register of February 1, 1988, provided such resident has received an armed forces discharge certificate from the Department of Defense on the basis of such service, (e) any member of the armed forces who was in service in time of war and is still in the service and by reason of continuous service has not as yet received a discharge, (f) any person who is retired from the armed forces after thirty years of service because he has reached the age limit prescribed by law or because he suffers from mental or physical disability, or (g) any person who is serving in the armed services in time of war; or lacking said amount of property in his own name, so much of the property belonging to, or held in trust for, his spouse, who is domiciled with him, as is necessary to equal said amount. For the purposes of this subdivision, "veteran", "armed forces" and "service in time of war" have the same meaning as in section 27-103;

(20) **Servicemen and veterans having disability ratings.** Subject to the provisions hereinafter stated, property not exceeding three thousand dollars in amount shall be exempt from taxation, which property belongs to, or is held in trust for, any resident of this state who has served, or is serving, in the Army, Navy, Marine Corps, Coast Guard or Air Force of the United States and (1) has a disability rating by the Veterans' Administration of the United States amounting to ten per cent or more of total disability, provided such exemption shall be fifteen hundred dollars in any case in which such rating is between ten per cent and twenty-five per cent; two thousand dollars in any case in which such rating is more than twenty-five per cent but not more than fifty per cent; twenty-five hundred dollars in any case in which such rating is more than fifty per cent but not more than seventy-five per cent; and three thousand dollars in any case in which such person has attained sixty-five years of age or such rating is more than seventy-five per cent; or (2) is receiving a pension, annuity or compensation from the United States because of the loss in service of a leg or arm or that which is considered by the rules of the United States Pension Office or the Bureau of War Risk Insurance the equivalent of such loss. If such veteran lacks such amount of property in his or her name, so much of the property belonging to, or held in trust for, his or her spouse, who is domiciled with him or her, as is necessary to equal such amount shall also be so exempt. When any veteran entitled to an exemption under the provisions of this section has died, property belonging to, or held in trust for, his or her surviving spouse, while such spouse remains a widow or widower, or belonging to or held in trust for his or her minor children during their minority, or both, while they are residents of this state, shall be exempt in the same aggregate amount as that to which the disabled veteran was or would have been entitled at the time of his or her death. No individual entitled to exemption under this subdivision and under one or more of subdivisions (19), (22), (23), (25) and (26) of this section shall receive more than one exemption. No individual shall receive any exemption to which he or she is entitled under this subdivision until he or she has complied with section 12-95 and has submitted proof of his or her disability rating, as determined by the Veterans' Administration of the United States, to the assessor of the town in which the exemption is sought. If there is no change to an individual's disability rating, such proof shall not be required for any assessment year following that for which the exemption under this subdivision is granted initially. If the Veterans' Administration of the United States modifies a veteran's disability rating, such modification shall be deemed a waiver of the right to such exemption until proof of disability rating is submitted to the assessor and the right to such exemption is established as required initially. Any person who has been unable to submit evidence of disability rating in the manner required by this subdivision, or who has failed to submit such evidence as provided in section 12-95, may, when he or she obtains such evidence, make application to the collector of taxes

within one year after he or she obtains such proof or within one year after the expiration of the time limited in section 12-95, as the case may be, for abatement in case the tax has not been paid, or for refund in case the whole tax has been paid, of such part or the whole of such tax as represents the service exemption. Such abatement or refund may be granted retroactively to include the assessment day next succeeding the date as of which such person was entitled to such disability rating as determined by the Veterans' Administration of the United States, but in no case shall any abatement or refund be made for a period greater than three years. The collector shall, after examination of such application, refer the same, with his recommendations thereon, to the board of selectmen of a town or to the corresponding authority of any other municipality, and shall certify to the amount of abatement or refund to which the applicant is entitled. Upon receipt of such application and certification, the selectmen or other duly constituted authority shall, in case the tax has not been paid, issue a certificate of abatement or, in case the whole tax has been paid, draw an order upon the treasurer in favor of such applicant for the amount without interest which represents the service exemption. Any action so taken by such selectmen or other authority shall be a matter of record and the tax collector shall be notified in writing of such action;

(21) **Disabled veteran with severe disability.** (A) **Disabilities.** The dwelling house, and the lot whereupon the same is erected, belonging to or held in trust for any person who is a citizen and resident of this state, occupied as such person's domicile, shall be exempt from local property taxation to the extent of ten thousand dollars of its assessed valuation or, lacking said amount in property in such person's own name, so much of the property belonging to, or held in trust for, such person's spouse, who is domiciled with such person, as is necessary to equal said amount, if such person is a veteran who served in the Army, Navy, Marine Corps, Coast Guard or Air Force of the United States and has been declared by the United States Veterans' Administration or its successors to have a service-connected disability from paraplegia or osteochondritis resulting in permanent loss of the use of both legs or permanent paralysis of both legs and lower parts of the body; or from hemiplegia and has permanent paralysis of one leg and one arm or either side of the body resulting from injury to the spinal cord, skeletal structure or brain or from disease of the spinal cord not resulting from any form of syphilis; or from total blindness as defined in section 12-92; or from the amputation of both arms, both legs, both hands or both feet, or the combination of a hand and a foot; sustained through enemy action, or resulting from accident occurring or disease contracted in such active service. Nothing in this subdivision shall be construed to include paraplegia or hemiplegia resulting from locomotor ataxia or other forms of syphilis of the central nervous system, or from chronic alcoholism, or to include other forms of disease resulting from the veteran's own misconduct which may produce signs and symptoms similar to those resulting from paraplegia, osteochondritis or hemiplegia. The loss of the use of one arm or one leg because of service related injuries specified in this subdivision shall qualify a veteran for a property tax exemption in the same manner as hereinabove, provided such exemption shall be for five thousand dollars;

(B) **Exemptions hereunder additional to others. Surviving spouse's rights.** The exemption provided for in this subdivision shall be in addition to any other exemption of such person's real and personal property allowed by law, but no taxpayer shall be allowed more than one exemption under this subdivision. No person shall be entitled to receive any exemption under this subdivision until such person has satisfied the requirements of subdivision (20) of this section.

The surviving spouse of any such person who at the time of such person's death was entitled to and had the exemption provided under this subdivision shall be entitled to the same exemption, (i) while such spouse remains a widow or widower, or (ii) upon the termination of any subsequent marriage of such spouse by dissolution, annulment or death and while a resident of this state, for the time that such person is the legal owner of and actually occupies a dwelling house and premises intended to be exempted hereunder. When the property which is the subject of the claim for exemption provided for in this subdivision is greater than a single family house, the assessor shall aggregate the assessment on the lot and building and allow an exemption of that percentage of the aggregate assessment which the value of the portion of the building occupied by the claimant bears to the value of the entire building;

(C) **Municipal option to allow total exemption for residence with respect to which veteran has received assistance for special housing under Title 38 of United States Code.** Subject to the approval of the legislative body of the municipality, the dwelling house and the lot whereupon the same is erected, belonging to or held in trust for any citizen and resident of this state, occupied as such person's domicile shall be fully exempt from local property taxation, if such person is a veteran who served in the Army, Navy, Marine Corps, Coast Guard or Air Force of the United States and has received financial assistance for specially adapted housing under the provisions of Section 801 of Title 38 of the United States Code and has applied such assistance toward the acquisition or modification of such dwelling house. The same exemption may also be allowed on such housing units owned by the surviving spouse of such veteran (i) while such spouse remains a widow or widower, or (ii) upon the termination of any subsequent marriage of such spouse by dissolution, annulment or death, or by such veteran and spouse while occupying such premises as a residence;

(22) **Surviving spouse or minor child of serviceman or veteran.** Subject to the provisions of sections 12-89, 12-90 and 12-95, property to the amount of one thousand dollars belonging to, or held in trust for, any surviving spouse while such person remains a widow or widower, or a minor child or both, residing in this state, of one who has served in the Army, Navy, Marine Corps, Coast Guard or Air Force of the United States or of any citizen of the United States who served in the military or naval service of a government allied or associated with the United States, as provided by subdivision (19) of this section, and has died either during his or her term of service or after receiving an honorable discharge therefrom, provided such amount shall be three thousand dollars if death was due to service and occurred while on active duty;

(23) **Serviceman's surviving spouse receiving federal benefits.** Subject to the provisions of sections 12-89, 12-90 and 12-95, property to the amount of one thousand dollars belonging to, or held in trust for, any surviving spouse, while such spouse remains a widow or widower, resident of this state, of one who has served in the Army, Navy, Marine Corps, Coast Guard or Air Force of the United States, which surviving spouse is receiving or has received a pension, annuity or compensation from the United States;

(24) **Surviving spouse and minor child of veteran receiving compensation from Veterans' Administration.** The exemption from taxation granted by subdivision (22) of this section, to the amount of three thousand dollars allowable to the widow or widower or minor child or both of a veteran whose death was due to service and occurred on active duty shall be granted to any

widow or widower drawing compensation from the Veterans' Administration, upon verification of such fact by letter from the Veterans' Administration;

(25) **Surviving parent of deceased serviceman or veteran.** Subject to the provisions of sections 12-89, 12-90 and 12-95, property to the amount of one thousand dollars belonging to, or held in trust for, a sole surviving parent, while such parent remains a widow or widower, resident of this state, of one who has left no widow or widower, or whose widow or widower has remarried or died, and who has served in the Army, Navy, Marine Corps, Coast Guard or Air Force of the United States as provided by subdivision (19) of this section and has died during his or her term of service or after receiving an honorable discharge therefrom, provided, property belonging to, or held in trust for, such parent of more than one serviceman or servicewoman who has left no widow or widower, or whose widow or widower has remarried or died, and who has served in the Army, Navy, Marine Corps, Coast Guard or Air Force of the United States as provided in subdivision (19) of this section and has died during his or her term of service shall be subject to an exemption of one thousand dollars for each such serviceman or servicewoman;

(26) **Parents of veterans.** Subject to the provisions of sections 12-89, 12-90 and 12-95, property to the amount of one thousand dollars belonging to, or held in trust for, any father or mother, resident of this state, of one who served in the Army, Navy, Marine Corps, Coast Guard or Air Force of the United States as long as such father or mother receives, or has received, a pension, annuity or compensation from the United States; or if such parent lacks said amount of property in his own name, so much of the property belonging to, or held in trust for, his spouse, who is domiciled with him, as is necessary to equal said amount;

(27) **Property of Grand Army posts.** Property owned by, or held in trust for, a Connecticut Grand Army post, provided the major use of such property shall be as a meeting place for its members or for the members of the Woman's Relief Corps or both, or provided the income from such property is being entirely devoted to its upkeep and improvement and to the relief of such soldiers of the Civil War or their dependents or both as are receiving or are entitled to receive benefits or pensions from the federal or state government or both;

(28) **Property of United States Army instructors.** Subject to the provisions of sections 12-89, 12-90 and 12-95, property to the amount of one thousand dollars, which property belongs to, or is held in trust for, any resident or nonresident of this state who was in the regular Army of the United States on the assessment day and who has been detailed by the Secretary of the Army for duty in this state for the instruction of the Connecticut National Guard. Any person receiving the foregoing exemption shall be entitled to an additional exemption of two thousand dollars on tangible personal property belonging to, or held in trust for, him, which property is necessary or convenient for the use of such person in the performance of his official duties and which property shall consist of military equipment, horses, vehicles and furniture;

(29) **Property of American National Red Cross.** Subject to the provisions of section 12-88, all real estate and tangible property owned by or held in trust for the American National Red Cross;

(30) **Fuel and provisions.** Fuel and provisions for the use of any family;

(31) **Household furniture.** Household furniture, used by or held in storage for and belonging to any family;

(32) **Private libraries.** Private libraries and books;

(33) **Musical instruments.** Musical instruments, inclusive of radios and television sets, used by and belonging to any family;

(34) **Watches and jewelry.** Watches and jewelry used by any individual;

(35) **Wearing apparel.** All other wearing apparel of every person and family;

(36) **Commercial fishing apparatus.** Fishing apparatus belonging to any person or company to the value of five hundred dollars, providing such apparatus was purchased for use in the main business of such person or company at the time of purchase;

(37) **Mechanic's tools.** Tools of a mechanic, actually used by him in his trade, to the value of five hundred dollars;

(38) **Farming tools.** Farming tools actually and exclusively used in the business of farming on any farm to the value of five hundred dollars;

(39) **Farm produce.** Produce of a farm, actually grown, growing or produced, including colts, calves and lambs, while owned and held by the producer or by a cooperative marketing corporation organized under the provisions of chapter 596, when delivered to it by such producer;

(40) **Sheep, goats and swine.** Sheep, goats and swine owned and kept in this state;

(41) **Dairy and beef cattle, oxen, asses and mules.** Dairy and beef cattle, oxen, asses and mules, owned and kept in this state;

(42) **Poultry.** Poultry owned and kept in this state;

(43) **Cash.** Cash on hand or on deposit;

(44) **Nursery products.** Produce or products growing in any nursery, and any shrub and any forest, ornamental or fruit trees while growing in a nursery;

(45) **Property of units of Connecticut National Guard.** The property of any unit of the Connecticut National Guard, while being used for military purposes, or for other public purposes;

(46) **Watercraft owned by nonresident.** Repealed;

(47) **Carriages, wagons and bicycles.** Carriages, wagons and bicycles, owned and used by any person but not held for sale or rent in the regular course of business;

(48) **Airport improvements.** Improvements on or to the landing area of a privately-owned airport, provided the owner shall grant free use of such landing area to the general public for the landing, taking off and taxiing of aircraft and such airport shall have been approved and licensed for use by the Commissioner of Transportation, if a majority of those qualified to vote as provided by section 7-6 in the town wherein such airport is located, voting at a town meeting or general or special election warned for the purpose, so determine. The question of granting such exemption shall be submitted to the voters if a petition containing the names of at least ten per cent of such voters has been presented to the town clerk, who shall determine the sufficiency of such petition;

(49) **Nonprofit camps or recreational facilities for charitable purposes.** Subject to the provisions of subdivision (7) of this section and section 12-88, real property and its equipment owned by or held in trust for any charitable corporation exclusively used as a nonprofit camp or recreational facility for charitable purposes; provided at least seventy-five per cent of the beneficiaries of its strictly charitable purposes using such property and equipment in each taxable year were bona fide residents of the state at the time of such use. During the month preceding the assessment date of the town or towns where such camp or facilities are located, such charitable corporation shall submit to the assessors of such town or towns a statement under oath in respect to such residence of such beneficiaries using such facilities during the taxable year ending with the month in which such statement is rendered, and, if the number of such beneficiaries so resident in Connecticut did not equal or exceed such seventy-five per cent, such real property and equipment shall not be exempt during the next ensuing taxable year. This subdivision shall not affect the exemption of any such real property or equipment of any such charitable corporation incorporated under the laws of this state granted prior to May 26, 1961, where such property and equipment was actually in use for such recreational purposes prior to said date;

(50) **Manufacturers' inventories.** The monthly average quantity of goods of any manufacturing business, comprising raw materials, purchased parts and supplies acquired for consumption during the manufacture of or for incorporation in goods to be manufactured for sale in such business, goods in process of manufacture, and finished goods manufactured in and held for sale in such business, to the extent of forty per cent of their valuation for purposes of assessment in the year 1970, fifty per cent in the year 1971, sixty per cent in the year 1972, seventy per cent in the year 1973, eighty per cent in the year 1974, ninety per cent in the year 1975, and one hundred per cent in the year 1976 and each year thereafter. As used herein the term "manufacturing business" means a business the principal activity of which is the mechanical or chemical transformation of inorganic or organic substances into new products or the assembling of component parts of manufactured products;

(51) **Water pollution control structures and equipment.** (a) Structures and equipment acquired by purchase or lease after July 1, 1965, for the treatment of industrial waste before the discharge thereof into any waters of the state or into any sewerage system emptying into such waters, the primary purpose of which is the reduction, control or elimination of pollution of such waters, certified as approved for such purpose by the Commissioner of Energy and Environmental Protection. For the purpose of this subdivision "industrial waste" means any harmful thermal effect or any liquid, gaseous or solid substance or combination thereof resulting

from any process of industry, manufacture, trade or business, or from the development or recovery of any natural resource;

(b) Any owner or lessee of such structures or equipment who wishes to claim the exemption provided under this subdivision for any assessment year shall, on or before the first day of November in such assessment year, file an application for such exemption with the assessor or board of assessors in the town in which such structures or equipment are located, in the form and manner said assessor or assessors shall prescribe, together with such certification by the Commissioner of Energy and Environmental Protection, as required under subparagraph (a) of this subdivision. Failure to file such certification within the time limitation prescribed herein shall constitute a waiver of the right to such exemption for such assessment year. Such certification shall not be required for any assessment year following that for which initial certification is filed, provided if such structures and equipment are altered in any manner, such alteration shall be deemed a waiver of the right to such exemption until such certification, applicable with respect to the altered structures and equipment, is filed and the right to such exemption is established as required initially;

(c) In the event there is a change in the name of the owner or lessee of any structure or equipment for which an exemption is granted pursuant to this subdivision, the new owner or lessee of such structure or equipment shall be required to file a revised application with the assessor or board of assessors on or before the first day of November immediately following the end of the assessment year during which such change occurs, except that for the assessment year commencing October 1, 2005, a revised application may be filed when there has been a change in the name of the owner or lessee of such structure or equipment during any assessment year and the exemption under this subdivision continued to be granted for each assessment year following such change. If such structures or equipment have not been altered in any manner, such new owner or lessee shall be entitled to a continuation of the exemption under this subdivision and shall not be required to obtain or provide a certification of approval from the Commissioner of Energy and Environmental Protection;

(52) **Structures and equipment for air pollution control.** (a) Structures and equipment acquired by purchase or lease after July 1, 1967, for the primary purpose of reducing, controlling or eliminating air pollution, certified as approved for such purpose by the Commissioner of Energy and Environmental Protection. Said commissioner may certify to a portion of structures and equipment so acquired to the extent that such portion shall have as its primary purpose the reduction, control or elimination of air pollution;

(b) Any owner or lessee of such structures or equipment who wishes to claim the exemption provided under this subdivision for any assessment year shall, on or before the first day of November in such assessment year, file an application for such exemption with the assessor or board of assessors in the town in which such structures and equipment are located, in the form and manner said assessor or assessors shall prescribe together with such certification by the Commissioner of Energy and Environmental Protection, as required under subparagraph (a) of this subdivision. Failure to file such certification within the time limitation prescribed herein shall constitute a waiver of the right to such exemption for such assessment year. Such certification shall not be required for any assessment year following that for which initial

certification is filed, provided if such structures and equipment are altered in any manner, such alteration shall be deemed a waiver of the right to such exemption until such certification, applicable with respect to the altered structures and equipment, is filed and the right to such exemption is established as required initially;

(c) In the event there is a change in the name of the owner or lessee of any structure or equipment for which an exemption is granted pursuant to this subdivision, the new owner or lessee of such structure or equipment shall be required to file a revised application with the assessor or board of assessors on or before the first day of November immediately following the end of the assessment year during which such change occurs, except that for the assessment year commencing October 1, 2005, a revised application may be filed when there has been a change in the name of the owner or lessee of such structure or equipment during any assessment year and the exemption under this subdivision continued to be granted for each assessment year following such change. If such structures or equipment have not been altered in any manner, such new owner or lessee shall be entitled to a continuation of the exemption under this subdivision and shall not be required to obtain or provide a certification of approval from the Commissioner of Energy and Environmental Protection;

(53) **Motor vehicle of member of armed forces.** (a) One motor vehicle belonging to, leased to or held in trust for, any member of the United States armed forces, if such motor vehicle is garaged inside or outside the state;

(b) Any person claiming the exemption provided under this subdivision for any assessment year shall, not later than the thirty-first day of December next following the date on which property tax is due in such assessment year, file with the assessor or board of assessors, in the town in which such motor vehicle is registered, written application claiming such exemption on a form approved for such purpose by such assessor or board. Notwithstanding the provisions of this chapter, any person claiming the exemption under this subdivision for a leased motor vehicle shall be entitled to a refund of the tax paid with respect to such vehicle, whether such tax was paid by the lessee or by the lessor pursuant to the terms of the lease. Upon approving such person's exemption claim, the assessor shall certify the amount of refund to which the applicant is entitled and shall notify the tax collector of such amount. The tax collector shall refer such certification to the board of selectmen in a town or to the corresponding authority in any other municipality. Upon receipt of such certification, the selectmen or such other authority shall draw an order on the Treasurer in favor of such person for the amount of refund so certified. Failure to file such application as prescribed herein with respect to any assessment year shall constitute a waiver of the right to such exemption for such assessment year;

(54) **Wholesale and retail business inventory.** The monthly average quantity of goods of any wholesale and retail business to the extent of one-twelfth of their valuation for purposes of assessment in the year 1971, two-twelfths in the year 1972, three-twelfths in the year 1973, four-twelfths in the year 1974, five-twelfths in the year 1975, six-twelfths in the year 1976, seven-twelfths in the year 1977, eight-twelfths in the year 1978, nine-twelfths in the year 1979, ten-twelfths in the year 1980, eleven-twelfths in the year 1981 and one hundred per cent in the year 1982 and each year thereafter. As used in this subdivision, "wholesale and retail business" means

a business the principal activity of which is making sales of tangible personal property with the object of gain, benefit or advantage, either direct or indirect;

(55) **Property of totally disabled persons.** Property to the amount of one thousand dollars belonging to, or held in trust for, any resident of this state who (1) is eligible, in accordance with applicable federal regulations, to receive permanent total disability benefits under Social Security, (2) has not been engaged in employment covered by Social Security and accordingly has not qualified for benefits thereunder but who has become qualified for permanent total disability benefits under any federal, state or local government retirement or disability plan, including the Railroad Retirement Act and any government-related teacher's retirement plan, determined by the Secretary of the Office of Policy and Management to contain requirements in respect to qualification for such permanent total disability benefits which are comparable to such requirements under Social Security, or (3) has attained age sixty-five or over and would be eligible in accordance with applicable federal regulations to receive permanent total disability benefits under Social Security or any such federal, state or local government retirement or disability plan as described in subparagraph (2) of this subdivision, except that such resident has attained age sixty-five or over and accordingly is no longer eligible to receive benefits under the disability benefit provisions of Social Security or such other plan because of payments received under retirement provisions thereof; or, lacking said amount of property in his own name, so much of the property belonging to, or held in trust for, his spouse, who is domiciled with him, as is necessary to equal said amount. Each assessor shall issue a certificate of correction with respect to the property of a person who would have been eligible, except for the provisions of section 40 of public act 03-6 of the June 30 special session*, to receive the exemption under this subdivision for the assessment year commencing October 1, 2003. Such certificate shall reduce the assessment of such eligible person's property by the amount of said exemption;

(56) **Active solar energy heating or cooling systems.** (a) Subject to authorization of the exemption by ordinance in any municipality, any building, the construction of which is commenced on or after October 1, 1976, which is equipped with an active solar energy heating or cooling system, or any building to which a solar energy heating or cooling system is added on or after October 1, 1976, to the extent of the amount by which the assessed valuation of such real property equipped with such solar heating or cooling system exceeds the assessed valuation of such real property equipped with the conventional portion of the heating or cooling system, exclusive of any portion of such system related to solar energy, provided this exemption shall only apply to the first fifteen assessment years following construction of such building or addition of any such system to a building;

(b) As used in this subdivision, "active solar energy heating or cooling system" means equipment which (1) provides for the collection, transfer, storage and use of incident solar energy for water heating, space heating or cooling which absent such solar energy system would require a conventional energy resource, such as petroleum products, natural gas or electricity, (2) employs mechanical means such as fans or pumps to transfer energy, and (3) meets standards established by regulation, in accordance with the provisions of chapter 54, by the Secretary of the Office of Policy and Management;

(c) Any person claiming the exemption provided in this subdivision for any assessment year shall, on or before the first day of November in such assessment year, file with the assessor or board of assessors in the town in which such real property is located written application claiming such exemption. Failure to file such application in the manner and form as provided by such assessor or board within the time limit prescribed shall constitute a waiver of the right to such exemption for such assessment year. Such application shall not be required for any assessment year following that for which the initial application is filed, provided if such solar energy heating or cooling system is altered in a manner which would require a building permit, such alteration shall be deemed a waiver of the right to such exemption until a new application, applicable with respect to such altered system, is filed and the right to such exemption is established as required initially;

(57) **Class I renewable energy sources, hydropower facilities, solar water or space heating systems and geothermal energy sources.** (a) Any Class I renewable energy source, as defined in section 16-1, or any hydropower facility described in subdivision (27) of section 16-1, installed for the generation of electricity for private residential use or on a farm, as defined in subsection (q) of section 1-1, provided such installation occurs on or after October 1, 2007, and further provided such installation is for a single family dwelling, multifamily dwelling consisting of two to four units or a farm, or any passive or active solar water or space heating system or geothermal energy resource;

(b) Any person claiming the exemption provided in this subdivision for any assessment year shall, on or before the first day of November in such assessment year, file with the assessor or board of assessors in the town in which such hydropower facility, Class I renewable energy source, or passive or active solar water or space heating system or geothermal energy resource is located, written application claiming such exemption. Failure to file such application in the manner and form as provided by such assessor or board within the time limit prescribed shall constitute a waiver of the right to such exemption for such assessment year. Such application shall not be required for any assessment year following that for which the initial application is filed, provided if such hydropower facility, Class I renewable energy source, or passive or active solar water or space heating system or geothermal energy resource is altered in a manner which would require a building permit, such alteration shall be deemed a waiver of the right to such exemption until a new application, applicable with respect to such altered source, is filed and the right to such exemption is established as required initially;

(58) **Property leased to a charitable, religious or nonprofit organization.** Subject to authorization of the exemption by ordinance in any municipality, any real or personal property leased to a charitable, religious or nonprofit organization, exempt from taxation for federal income tax purposes, provided such property is used exclusively for the purposes of such charitable, religious or nonprofit organization and not otherwise exempt under this section;

(59) **Manufacturing facility in a distressed municipality, targeted investment community, enterprise zone or airport development zone. Designated manufacturing plant. Service facility.** (a) With respect to assessment years commencing on or after October 1, 2012, any manufacturing facility, as defined in section 32-9p, acquired, constructed, substantially renovated or expanded on or after July 1, 1978, in a distressed municipality, as defined in said section, in a

targeted investment community, as defined in section 32-222, in an enterprise zone designated pursuant to section 32-70 or in an airport development zone established pursuant to section 32-75d and for which an eligibility certificate has been issued by the Department of Economic and Community Development, and any manufacturing plant designated by the Commissioner of Economic and Community Development under subsection (a) of section 32-75c as follows: To the extent of eighty per cent of its valuation for purposes of assessment in each of the five full assessment years following the assessment year in which the acquisition, construction, renovation or expansion of the manufacturing facility is completed, except that a manufacturing facility having a North American Industrial Classification Code of 325411 or 325412 and having at least one thousand full-time employees, as defined in subsection (f) of section 32-9j, shall be eligible to have the assessment period extended for five additional years upon approval of the commissioner, in accordance with all applicable regulations, provided such full-time employees have not been relocated from another facility in the state operated by the same eligible applicant;

(b) Any service facility, as defined in section 32-9p, acquired, constructed, substantially renovated or expanded on or after July 1, 1996, and for which an eligibility certificate has been issued by the Department of Economic and Community Development, as follows: (i) In the case of an investment of twenty million dollars or more but not more than thirty-nine million dollars in the service facility, to the extent of forty per cent of its valuation for purposes of assessment in each of the five full assessment years following the assessment year in which the acquisition, construction, renovation or expansion of the service facility is completed; (ii) in the case of an investment of more than thirty-nine million dollars but not more than fifty-nine million dollars in the service facility, to the extent of fifty per cent of its valuation for purposes of assessment in each of the five full assessment years following the assessment year in which the acquisition, construction, renovation or expansion of the service facility is completed; (iii) in the case of an investment of more than fifty-nine million dollars but not more than seventy-nine million dollars in the service facility, to the extent of sixty per cent of its valuation for purposes of assessment in each of the five full assessment years following the assessment year in which the acquisition, construction, renovation or expansion of the service facility is completed; (iv) in the case of an investment of more than seventy-nine million dollars but not more than ninety million dollars in the service facility, to the extent of seventy per cent of its valuation for purposes of assessment in each of the five full assessment years following the assessment year in which the acquisition, construction, renovation or expansion of the service facility is completed; or (v) in the case of an investment of more than ninety million dollars in the service facility, to the extent of eighty per cent of its valuation for purposes of assessment in each of the five full assessment years following the assessment year in which the acquisition, construction, renovation or expansion of the service facility is completed, except that any financial institution, as defined in subsection (b) of section 32-236, having at least four thousand qualified employees, as determined in accordance with an agreement pursuant to subsection (b) of section 32-236, shall be eligible to have the assessment period extended for five additional years upon approval of the commissioner, in accordance with all applicable regulations, provided such full-time employees have not been relocated from another facility in the state operated by the same eligible applicant. In no event shall the definition of qualified employee be more favorable to the employer than the definition provided in subsection (b) of section 32-236;

(c) The completion date of a manufacturing facility, manufacturing plant or a service facility will be determined by the Department of Economic and Community Development taking into account the issuance of occupancy certificates and such other factors as it deems relevant. In the case of a manufacturing facility, manufacturing plant or a service facility which consists of a constructed, renovated or expanded portion of an existing plant, the assessed valuation of the facility or manufacturing plant is the difference between the assessed valuation of the plant prior to its being improved and the assessed valuation of the plant upon completion of the improvements. In the case of a manufacturing facility, manufacturing plant or a service facility which consists of an acquired portion of an existing plant, the assessed valuation of the facility or manufacturing plant is the assessed valuation of the portion acquired. This exemption shall be applicable during each such assessment year regardless of any change in the ownership or occupancy of the facility or manufacturing plant. If during any such assessment year, however, any facility for which an eligibility certificate has been issued ceases to qualify as a manufacturing facility, manufacturing plant or a service facility, the entitlement to the exemption allowed by this subdivision shall terminate for the assessment year following the date on which the qualification ceases, and there shall not be a pro rata application of the exemption. Any person who desires to claim the exemption provided in this subdivision shall file annually with the assessor or board of assessors in the distressed municipality, targeted investment community, enterprise zone designated pursuant to section 32-70 or in a town within an airport development zone established pursuant to section 32-75d in which the manufacturing facility or service facility is located, on or before the first day of November, written application claiming such exemption on a form prescribed by the Secretary of the Office of Policy and Management. Failure to file such application in this manner and form within the time limit prescribed shall constitute a waiver of the right to such exemption for such assessment year, unless an extension of time is allowed pursuant to section 12-81k, and upon payment of the required fee for late filing;

(60) **Machinery and equipment in a manufacturing facility in a distressed municipality, targeted investment community, enterprise zone or airport development zone. Machinery and equipment in a service facility.** (a)(1) Machinery and equipment which represents an addition to the assessment or grand list of the municipality in which this exemption is claimed and is installed in any manufacturing facility, as defined in section 32-9p, which facility is or has been constructed, or substantially renovated or expanded on or after July 1, 1978, in a distressed municipality, targeted investment community, enterprise zone designated pursuant to section 32-70 or in an airport development zone established pursuant to section 32-75d and for which an eligibility certificate has been issued by the Department of Economic and Community Development, concurrently with and directly attributable to such construction, renovation or expansion, (2) machinery and equipment which represents an addition to the assessment or grand list of the municipality in which this exemption is claimed and is installed, or machinery and equipment existing, in any manufacturing facility, as defined in section 32-9p, which facility is or has been acquired on or after July 1, 1978, in a distressed municipality, targeted investment community, enterprise zone designated pursuant to section 32-70 or in an airport development zone established pursuant to section 32-75d and for which an eligibility certificate has been issued by the Department of Economic and Community Development, and (3) machinery and equipment acquired and installed on or after October 1, 1986, in a manufacturing facility that is or has at one time been certified as eligible for the exemption under this subparagraph in

accordance with section 32-9r, and which continues to be used for manufacturing purposes, provided such machinery and equipment is installed in conjunction with an expansion program that satisfies the requirements for a manufacturing facility, as defined in section 32-9p, and is contiguous to and represents an increase in square feet of floor space of not less than fifty per cent of the floor space in the certified manufacturing facility, as follows: To the extent of eighty per cent of its valuation for purposes of assessment in each of the five full assessment years for which the manufacturing facility in which it is installed qualifies for an exemption under subdivision (59) of this section, except that a facility having a code classification 2833 or 2834 in the Standard Industrial Code Classification Manual, United States Office of Management and Budget, 1987 edition, wherein at least one thousand new full-time employees, as defined in subsection (f) of section 32-9j, are employed, shall be eligible to have the assessment period under this subdivision extended for five additional years upon approval of the commissioner, provided the commissioner approves an extension of the assessment period under subdivision (59) of this section for said facility;

(b) (1) Machinery and equipment which represents an addition to the assessment or grand list of the municipality in which this exemption is claimed and is installed in any service facility, as defined in section 32-9p, which facility is or has been constructed, or substantially renovated or expanded on or after July 1, 1996, and for which an eligibility certificate has been issued by the Department of Economic and Community Development, concurrently with and directly attributable to such construction, renovation or expansion, (2) machinery and equipment which represents an addition to the assessment or grand list of the municipality in which this exemption is claimed and is installed, or machinery and equipment existing, in any service facility, as defined in section 32-9p, which facility is or has been acquired on or after July 1, 1996, and for which an eligibility certificate has been issued by the department, and (3) machinery and equipment acquired and installed on or after July 1, 1996, in a service facility that is or has at one time been certified as eligible for the exemption under this subparagraph in accordance with section 32-9r and which continues to be used for service purposes, provided such machinery and equipment is installed in conjunction with an expansion program that satisfies the requirements for a service facility, as defined in section 32-9p, and is contiguous to and represents an increase in square feet of floor space of not less than fifty per cent of the floor space in the certified service facility, as follows: (i) In the case of an investment of twenty million dollars or more but not more than thirty-nine million dollars in the service facility, to the extent of forty per cent of its valuation for purposes of assessment in each of the five full assessment years for which the service facility in which it is installed qualifies for an exemption under subdivision (59) of this section; (ii) in the case of an investment of more than thirty-nine million dollars but not more than fifty-nine million dollars in the service facility, to the extent of fifty per cent of its valuation for purposes of assessment in each of the five full assessment years for which the service facility in which it is installed qualifies for an exemption under subdivision (59) of this section; (iii) in the case of an investment of more than fifty-nine million dollars but not more than seventy-nine million dollars in the service facility, to the extent of sixty per cent of its valuation for purposes of assessment in each of the five full assessment years for which the service facility in which it is installed qualifies for an exemption under subdivision (59) of this section; (iv) in the case of an investment of more than seventy-nine million dollars but not more than ninety million dollars in the service facility, to the extent of seventy per cent of its valuation for purposes of assessment in each of the five full assessment years for which the service facility in which it is installed

qualifies for an exemption under subdivision (59) of this section; or (v) in the case of an investment of more than ninety million dollars in the service facility, to the extent of eighty per cent of its valuation for purposes of assessment in each of the five full assessment years for which the service facility in which it is installed qualifies for an exemption under subdivision (59) of this section, except that any financial institution, as defined in section 32-236, having at least four thousand qualified employees, as determined in accordance with an agreement pursuant to subsection (c) of section 32-236, shall be eligible to have the assessment period extended for five additional years upon approval of the commissioner, in accordance with all applicable regulations, provided such full-time employees have not been relocated from another facility in the state operated by the same eligible applicant. In no event shall the definition of qualified employee be more favorable to the employer than the definition provided in section 32-236;

(c) This exemption shall terminate for the assessment year next following if the manufacturing facility or service facility in which such machinery and equipment is installed no longer qualifies for an exemption under said subdivision (59), and there shall not be a pro rata application of the exemption of such machinery and equipment in the assessment year of such termination. Any person who desires to claim the exemption provided in this subdivision shall file annually with the assessor or board of assessors in the distressed municipality, targeted investment community, enterprise zone designated pursuant to section 32-70 or a town in an airport development zone established pursuant to section 32-75d in which the manufacturing facility or service facility is located, on or before the first day of November, written application claiming such exemption on a form prescribed by the Secretary of the Office of Policy and Management. Failure to file such application in this manner and form within the time limit prescribed shall constitute a waiver of the right to such exemption for such assessment year, unless an extension of time is allowed pursuant to section 12-81k, and upon payment of the required fee for late filing. This exemption shall not apply to rolling stock;

(61) **Vessels used primarily for commercial fishing.** Any vessel as defined in section 15-127 used primarily for purposes of commercial fishing, provided in the tax year of the owner ending immediately prior to any assessment date with respect to which application is submitted for the exemption provided in this subdivision not less than fifty per cent of the adjusted gross income of such owner, as determined for purposes of the federal income tax, is derived from commercial fishing subject to proof satisfactory to the assessor in the town in which such application is submitted;

(62) **Passive solar energy heating or cooling systems and hybrid systems.** (a) Subject to authorization of the exemption by ordinance in any municipality, any building, the construction of which is commenced on or after April 20, 1977, which is equipped with a passive or hybrid solar energy heating or cooling system, or any building to which such a system is added on or after April 20, 1977, to the extent of any amount by which the assessed valuation of such real property equipped with such a system exceeds the valuation at which such real property would be assessed if built using conventional construction techniques in lieu of construction related to such a system, as determined by the assessing officer of the municipality, provided this exemption shall only apply to the first fifteen assessment years following construction of such building or addition of any such system to a building. Any portion of a hybrid solar energy

heating or cooling system which is allowed an exemption under subdivision (56) of this section shall not be eligible for exemption under this subdivision;

(b) As used in this subdivision, (A) "passive solar energy heating or cooling system" means a system which utilizes the structural elements of a building for the collection of incident solar energy and its storage and distribution for use in water heating or space heating or cooling, which building absent such system would require a conventional energy resource, such as petroleum products, natural gas or electricity, and which system meets standards established by regulation, in accordance with the provisions of chapter 54, by the Secretary of the Office of Policy and Management, and (B) "hybrid system" means a solar energy heating or cooling system which consists of both active and passive elements and which meets the standards established for both;

(c) Any person claiming the exemption provided in this subdivision for any assessment year shall, on or before the first day of November in such assessment year, file with the assessor or board of assessors in the town in which such real property is located written application claiming such exemption. Failure to file such application in the manner and form as provided by such assessor or board within the time limit prescribed shall constitute a waiver of the right to such exemption for such assessment year. Such application shall not be required for any assessment year following that for which the initial application is filed, provided if such passive or hybrid solar energy heating or cooling system is altered in a manner which would require a building permit, such alteration shall be deemed a waiver of the right to such exemption until a new application, applicable with respect to such altered system, is filed and the right to such exemption is established as required initially;

(63) **Cogeneration systems.** (a) Subject to authorization of the exemption by ordinance in any municipality and to the provisions of subparagraph (b) of this subdivision, any cogeneration system installed on or after July 1, 2007. The ordinance shall establish the number of years that a system will be exempt from taxation, except that it may not provide for an exemption beyond the first fifteen assessment years following the installation of a system. The ordinance shall prohibit the exemption from applying to additions to resources recovery facilities operating on October 1, 1994, or to resources recovery facilities constructed on and after that date and may prohibit the exemption from applying to property acquired by eminent domain for the purpose of qualifying for the exemption;

(b) As used in this subdivision, "cogeneration system" means equipment which is designed, operated and installed as a system which produces, in the same process, electricity and exhaust steam, waste steam, heat or other resultant thermal energy which is used for space or water heating or cooling, industrial, commercial, manufacturing or other useful purposes and which meets standards established by regulation, in accordance with the provisions of chapter 54, by the Secretary of the Office of Policy and Management;

(c) Any municipality which adopts an ordinance authorizing an exemption provided by this subdivision may enter into a written agreement with an applicant for the exemption, which may require the applicant to make payments to the municipality in lieu of taxes. The agreement may vary the amount of the payments in lieu of taxes in each assessment year of the agreement,

provided the payment in any assessment year is not greater than the taxes which would otherwise be due in the absence of the exemption. Any agreement negotiated under this subdivision shall be submitted to the legislative body of the municipality for its approval or rejection;

(d) Any person claiming the exemption provided in this subdivision for any assessment year and whose application has been approved in accordance with subparagraph (c) of this subdivision shall, on or before the first day of November in such assessment year, file with the assessor or board of assessors in the town in which the system is located written application claiming the exemption. Failure to file the application in the manner and form as provided by such assessor or board within the time limit prescribed shall constitute a waiver of the right to the exemption for such assessment year. Such application shall not be required for any assessment year following that for which the initial application is filed, provided if such cogeneration system is altered in a manner which would require a building permit, such alteration shall be deemed a waiver of the right to such exemption until a new application, applicable with respect to such altered system, is filed and the right to such exemption is established as required initially;

(64) **Vessels.** In the assessment year commencing October 1, 1981, and each assessment year thereafter, any vessel as defined in section 15-127;

(65) **Vanpool vehicles.** Any vanpool vehicle as defined in section 14-1;

(66) **Motor vehicles leased to state agencies.** Motor vehicles leased to an agency of this state on or after June 4, 1982;

(67) **Beach property belonging to or held in trust for cities.** Except as otherwise provided by law, beach property belonging to, or held in trust for, a city within the territorial limits of, but not coterminous with, a town, which property is within the territorial limits of such city and is used for any public purposes of such city;

(68) **Livestock totally exempt except that exemption for horses and ponies limited to one thousand dollars in value unless used in farming.** Any livestock owned and kept in this state, except that any horse or pony shall be exempt from local property tax up to the assessed value of one thousand dollars, with such exempt value applicable in the case of each such horse or pony, provided any horse or pony used in farming, in the manner required in section 12-91, shall be totally exempt from local property tax as provided in said section 12-91;

(69) **Property of Metropolitan Transportation Authority.** Property belonging to the Metropolitan Transportation Authority or any of its subsidiaries, provided such property is used for the operation, maintenance, repair or improvement of the New Haven commuter railroad service or the facilities of such service;

(70) **Machinery and equipment acquired as part of a technological upgrading of a manufacturing process.** (A) New machinery and equipment used directly in the manufacturing of goods or products and acquired through purchase by any business organization or any affiliate of such business organization as part of a technological upgrading of the manufacturing process at a location in a distressed municipality, targeted investment community, as defined in section 32-222, or enterprise zone designated pursuant to section 32-70, and for which an eligibility

certificate has been issued by the Department of Economic and Community Development, which business organization (i) is engaged in the manufacturing, processing or assembling of raw materials, parts or manufactured products, (ii) has been in continuous operation in the state for a period not less than five years prior to claiming the exemption provided in this subdivision, (iii) had gross receipts in an amount less than twenty million dollars in the year prior to claiming the exemption provided in this subdivision, including receipts of any affiliates of the business organization, and (iv) has incurred costs in acquiring such machinery and equipment not less than the greater of (I) two hundred thousand dollars, or (II) two hundred per cent of the business organization's and affiliate's average expenditure for the acquisition of machinery and equipment used directly in the manufacturing of goods or products at the location in the distressed municipality, targeted investment community or enterprise zone designated pursuant to section 32-70 during the three years prior to claiming the exemption provided in this subdivision, as follows: To the extent of fifty per cent of its valuation for purposes of assessment in each of the five full assessment years following the assessment year in which such machinery and equipment is acquired;

(B) Any person who desires to claim the exemption provided in this subdivision shall file annually with the assessor or board of assessors in the distressed municipality, targeted investment community or enterprise zone designated pursuant to section 32-70 in which the business organization is located, on or before the first day of November, written application claiming such exemption on a form prescribed by the Secretary of the Office of Policy and Management. Failure to file such application in this manner and form within the time limit prescribed shall constitute a waiver of the right to such exemption for such assessment year, unless an extension of time is allowed pursuant to section 12-81k, and upon payment of the required fee for late filing. No person shall be eligible to receive the exemption provided in this subdivision if such exemption is sought for machinery and equipment located in a manufacturing facility, as defined in subsection (d) of section 32-9p, currently receiving assistance under subdivisions (59) and (60) of this section, and no person shall receive such exemption for eligible machinery or equipment at each location in a distressed municipality, targeted investment community or enterprise zone designated pursuant to section 32-70 more than once in any continuous five-year period;

(C) The state and the municipality and district shall hold a security interest, as defined in subdivision (35) of subsection (b) of section 42a-1-201, in any machinery or equipment which is exempt from taxation pursuant to this subdivision, in an amount equal to the tax revenue reimbursed or lost, as the case may be, which shall be subordinate to any purchase money security interest, as defined in section 42a-9-103a. Such security interest shall be enforceable against the taxpayer for a period of five years after the last assessment year in which such exemption was received in any case in which the business organization ceases all business operations or moves its business operations entirely out of this state. Any assessor who has granted an exemption under this subdivision shall provide written notification to the secretary of the cessation of such operations or the move of such operations entirely out of this state. Such notification may be made at any time after the October first of the last assessment year in which such exemption is granted and before the September thirtieth that is five years after the conclusion of said assessment year. Upon receiving such notification and complying with the provisions of section 12-35a, the state shall have a lien upon the machinery or equipment situated

in this state and owned by the person that ceased all business operations or moved such operations entirely out of this state. Notwithstanding the provisions of section 12-35a, the total amount of the reimbursement made by the state for the property tax exemptions granted to the person under the provisions of this subdivision, shall be deemed to be the amount of the tax which such person failed to pay. Notwithstanding said section 12-35a, the information required to be included in the notice of lien for said tax shall be as follows: (i) The owner of the property upon which the lien is claimed, (ii) the business address or residence address of such owner, (iii) the specific property claimed to be subject to such lien, (iv) the location of such property at the time it was last made tax-exempt pursuant to this subdivision, (v) the total amount of the reimbursement made by the state for the property tax exemptions granted to such owner under the provisions of this subdivision, and (vi) the tax period or periods for which such lien is claimed. If more than one agency of the state perfects such a notice of lien on the same day, the priority of such liens shall be determined by the time of day such liens were perfected, and if perfected at the same time, the lien for the highest amount shall have priority. In addition to the other remedies provided in this subdivision, the Attorney General, upon request of the secretary, may bring a civil action in a court of competent jurisdiction to recover the amount of tax revenue reimbursed by the state from any person who received an exemption under this subdivision;

(71) **Motor vehicles owned by American Indians.** Any motor vehicle owned by a member of an indigenous Indian tribe or spouse and garaged on the reservation of the tribe;

(72) **Machinery and equipment in manufacturing facilities, including biotechnology and recycling industries, assessed prior to October 1, 2011.** (A) Effective for assessment years commencing on or after October 1, 2002, but prior to assessment years commencing on or after October 1, 2011, new machinery and equipment, as defined in this subdivision, acquired after October 1, 1990, and prior to October 1, 2011, and newly-acquired machinery and equipment, as defined in this subdivision, acquired on or after July 1, 1992, and prior to October 1, 2011, by the person claiming exemption under this subdivision, provided this exemption shall only be applicable in the five full assessment years following the assessment year in which such machinery or equipment is acquired, subject to the provisions of subparagraph (B) of this subdivision. Machinery and equipment acquired on or after July 1, 1996, and prior to October 1, 2011, and used in connection with biotechnology shall qualify for the exemption under this subdivision. Machinery and equipment acquired on or after July 1, 2006, and used in connection with recycling shall qualify for the exemption under this subdivision. For the purposes of this subdivision: (i) "Machinery" and "equipment" means tangible personal property which is installed in a manufacturing facility and claimed on the owner's federal income tax return as either five-year property or seven-year property, as those terms are defined in Section 168(e) of the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended, and the predominant use of which is for manufacturing, processing or fabricating; for research and development, including experimental or laboratory research and development, design or engineering directly related to manufacturing; for the significant servicing, overhauling or rebuilding of machinery and equipment for industrial use or the significant overhauling or rebuilding of other products on a factory basis; for measuring or testing or for metal finishing; or used in the production of motion pictures, video and sound recordings. "Machinery" means the basic machine itself, including all of its component parts and contrivances such as belts, pulleys, shafts, moving parts, operating

structures and all equipment or devices used or required to control, regulate or operate the machinery, including, without limitation, computers and data processing equipment, together with all replacement and repair parts therefor, whether purchased separately or in conjunction with a complete machine, and regardless of whether the machine or component parts thereof are assembled by the taxpayer or another party. "Equipment" means any device separate from machinery but essential to a manufacturing, processing or fabricating process. (ii) "Manufacturing facility" means that portion of a plant, building or other real property improvement used for manufacturing, processing or fabricating, for research and development, including experimental or laboratory research and development, design or engineering directly related to manufacturing, for the significant servicing, overhauling or rebuilding of machinery and equipment for industrial use or the significant overhauling or rebuilding of other products on a factory basis, for measuring or testing or for metal finishing. (iii) "Manufacturing" means the activity of converting or conditioning tangible personal property by changing the form, composition, quality or character of the property for ultimate sale at retail or use in the manufacturing of a product to be ultimately sold at retail. Changing the quality of property shall include any substantial overhaul of the property that results in a significantly greater service life than such property would have had in the absence of such overhaul or with significantly greater functionality within the original service life of the property, beyond merely restoring the original functionality for the balance of the original service life. (iv) "Fabricating" means to make, build, create, produce or assemble components or tangible personal property work in a new or different manner, but does not include the presorting, sorting, coding, folding, stuffing or delivery of direct or indirect mail distribution services. (v) "Processing" means the physical application of the materials and labor in a manufacturing process necessary to modify or change the characteristics of tangible personal property. (vi) "Measuring or testing" includes both nondestructive and destructive measuring or testing, and the alignment and calibration of machinery, equipment and tools, in the furtherance of the manufacturing, processing or fabricating of tangible personal property. (vii) "Biotechnology" means the application of technologies, including recombinant DNA techniques, biochemistry, molecular and cellular biology, genetics and genetic engineering, biological cell fusion techniques, and new bioprocesses, using living organisms, or parts of organisms, to produce or modify products, to improve plants or animals, to develop microorganisms for specific uses, to identify targets for small molecule pharmaceutical development, or to transform biological systems into useful processes and products. (viii) "Recycling" means the processing of solid waste to reclaim material, as defined in section 22a-260;

(B) Any person who on October first in any year holds title to machinery and equipment for which such person desires to claim the exemption provided in this subdivision shall file with the assessor or board of assessors in the municipality in which the machinery or equipment is located, on or before the first day of November in such year, a list of such machinery or equipment together with written application claiming such exemption. Such application shall include the taxpayer identification number assigned to the claimant by the Commissioner of Revenue Services and the federal employer identification number assigned to the claimant by the Secretary of the Treasury. If title to such equipment is held by a person other than the person claiming the exemption, the claimant shall include on such person's application information as to the portion of the total acquisition cost incurred by such person, and on or before the first day of November in such year, the person holding title to such machinery and equipment shall file a list

of such machinery with the assessor of the municipality in which the manufacturing facility of the claimant is located. Such person shall include on the list information as to the portion of the total acquisition cost incurred by such person. Commercial or financial information in any application or list filed under this section shall not be open for public inspection, provided such information is given in confidence and is not available to the public from any other source. The provisions of this subdivision regarding the filing of lists and information shall not supersede the requirements to file tax lists under sections 12-41, 12-42 and 12-57a. In substantiation of such claim, the claimant and the person holding title to machinery and equipment for which exemption is claimed shall present to the assessor or board of assessors such supporting documentation as the assessor or board of assessors may require, including, but not limited to, invoices, bills of sale, contracts for lease and bills of lading and shall, upon request, present to the the assessor or board of assessors a copy of each applicable federal income tax return and accompanying schedules. In lieu of submitting each applicable federal income tax return and accompanying schedules, a claimant and person holding title to machinery and equipment for which an exemption is claimed may, upon approval of the assessor or board of assessors, submit copies of applicable schedules accompanied by a sworn affidavit stating that such schedules were filed as part of such claimant's or person's federal income tax return. Failure to file such application in this manner and form within the time limit prescribed shall constitute a waiver of the right to such exemption for such assessment year, unless an extension of time is allowed pursuant to section 12-81k. If title to exempt machinery is conveyed subsequent to October first in any assessment year, entitlement to such exemption shall terminate for the next assessment year and there shall be no pro rata application of the exemption unless such machinery or equipment continues to be leased by the manufacturer who claimed and was approved for the exemption in the previous assessment year. Machinery or equipment shall not be eligible for exemption upon transfer from a seller to a related business or from a lessor to a lessee except to the extent it would have been eligible for exemption by the seller or the lessor, as the case may be. For the purposes of this subdivision, "related business" means: (i) A corporation, limited liability company, partnership, association or trust controlled by the taxpayer; (ii) an individual, corporation, limited liability company, partnership, association or trust that is in control of the taxpayer; (iii) a corporation, limited liability company, partnership, association or trust controlled by an individual, corporation, limited liability company, partnership, association or trust that is in control of the taxpayer; or (iv) a member of the same controlled group as the taxpayer. For purposes of this subdivision, "control", with respect to a corporation, means ownership, directly or indirectly, of stock possessing fifty per cent or more of the total combined voting power of all classes of the stock of such corporation entitled to vote. "Control", with respect to a trust, means ownership, directly or indirectly, of fifty per cent or more of the beneficial interest in the principal or income of such trust. The ownership of stock in a corporation, of a capital or profits interest in a partnership or association or of a beneficial interest in a trust shall be determined in accordance with the rules for constructive ownership of stock provided in Section 267(c) of the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended, other than paragraph (3) of said Section 267(c);

(C) Any person claiming the exemption provided under this subdivision for machinery or equipment shall not be eligible to claim the exemption provided under subdivision (60) of this section or subdivision (70) of this section for the same machinery or equipment. The state and the municipality and district shall hold a security interest, as defined in subdivision (35) of

subsection (b) of section 42a-1-201, in any machinery or equipment which is exempt from taxation pursuant to this subdivision, in an amount equal to the tax revenue reimbursed or lost, as the case may be, which shall be subordinate to any purchase money security interest, as defined in section 42a-9-103a. Such security interest shall be enforceable against the claimant for a period of five years after the last assessment year in which such exemption was received in any case in which such person ceases all manufacturing or biotechnology operations or moves such manufacturing or biotechnology operations entirely out of this state. Any assessor who has granted an exemption under this subdivision shall provide written notification to the secretary of the cessation of such operations or the move of such operations entirely out of this state. Such notification may be made at any time after the October first of the last assessment year in which such exemption is granted and before the September thirtieth that is five years after the conclusion of said assessment year. Upon receiving such notification and complying with the provisions of section 12-35a, the state shall have a lien upon the machinery or equipment situated in this state and owned by the person that ceased all business operations or moved such operations entirely out of this state. Notwithstanding the provisions of section 12-35a, the total amount of the reimbursement made by the state for the property tax exemptions granted to the person under the provisions of this subdivision, shall be deemed to be the amount of the tax which such person failed to pay. Notwithstanding said section 12-35a, the information required to be included in the notice of lien for such tax shall be as follows: (i) The owner of the property upon which the lien is claimed, (ii) the business address or residence address of such owner, (iii) the specific property claimed to be subject to such lien, (iv) the location of such property at the time it was last made tax-exempt pursuant to this subdivision, (v) the total amount of the reimbursement made by the state for the property tax exemptions granted to such owner under the provisions of this subdivision, and (vi) the tax period or periods for which such lien is claimed. If more than one agency of the state perfects such a notice of lien on the same day, the priority of such liens shall be determined by the time of day such liens were perfected, and if perfected at the same time, the lien for the highest amount shall have priority. In addition to the other remedies provided in this subdivision, the Attorney General, upon request of the secretary, may bring a civil action in a court of competent jurisdiction to recover the amount of tax revenue reimbursed by the state from any person who received an exemption under this subdivision. The following shall not be eligible for the exemption provided under this subdivision: (I) A public service company, as defined in section 16-1; and (II) any provider, directly or indirectly, of electricity, oil, water or gas;

(D) A claim for property tax exemption under this subdivision may be denied by the assessor or board of assessors of a town, consolidated town and city or consolidated town and borough, with the consent of the chief executive officer thereof, if the claimant is delinquent in a property tax payment to such town, consolidated town and city or consolidated town and borough, pursuant to section 12-146, for property owned by such claimant. Before any such claim is denied, the assessor or board of assessors shall send written notice to the claimant, stating that the claimant may pay the amount of such delinquent tax or enter into an agreement with such town, consolidated town and city or consolidated town and borough for the payment thereof, by the date set forth in such notice, provided, such date shall not be less than thirty days after the date of such notice. Failure on the part of the claimant to pay the amount of the delinquent tax or enter into an agreement to pay the amount thereof by said date shall result in a disallowance of the exemption being claimed;

(73) **Temporary devices or structures for seasonal production, storage or protection of plants or plant material.** Temporary devices or structures used in the seasonal production, storage or protection of plants or plant material, including, but not limited to, hoop houses, poly houses, high tunnels, overwintering structures and shade houses;

(74) **Certain vehicles used to transport freight for hire.** (A)(i) For a period not to exceed five assessment years following the assessment year in which it is first registered, any new commercial truck, truck tractor, tractor and semitrailer, and vehicle used in combination therewith, which is used exclusively to transport freight for hire and: Is either subject to the jurisdiction of the United States Department of Transportation pursuant to Chapter 135 of Title 49, United States Code, or any successor thereto, or would otherwise be subject to said jurisdiction except for the fact that the vehicle is used exclusively in intrastate commerce; has a gross vehicle weight rating in excess of twenty-six thousand pounds; and prior to August 1, 1996, was not registered in this state or in any other jurisdiction but was registered in this state on or after said date. (ii) For a period not to exceed five assessment years following the assessment year in which it is first registered, any new commercial truck, truck tractor, tractor and semitrailer, and vehicle used in combination therewith, not eligible under subparagraph (A)(i) of this subdivision, that has a gross vehicle weight rating in excess of fifty-five thousand pounds and was not registered in this state or in any other jurisdiction but was registered in this state on or after August 1, 1999. As used in this subdivision, "gross vehicle weight rating" shall have the same meaning as in section 14-1;

(B) Any person who on October first in any year holds title to or is the registrant of a vehicle for which such person intends to claim the exemption provided in this subdivision shall file with the assessor or board of assessors in the municipality in which the vehicle is subject to property taxation, on or before the first day of November in such year, a written application claiming such exemption on a form prescribed by the Secretary of the Office of Policy and Management. Such person shall include information as to the make, model, year and vehicle identification number of each such vehicle, and any appurtenances attached thereto, in such application. The person holding title to or the registrant of such vehicle for which exemption is claimed shall furnish the assessor or board of assessors with such supporting documentation as said secretary may require, including, but not limited to, evidence of vehicle use, acquisition cost and registration. Failure to file such application in this manner and form within the time limit prescribed shall constitute a waiver of the right to such exemption for such assessment year, unless an extension of time is allowed as provided in section 12-81k. Such application shall not be required for any assessment year following that for which the initial application is filed, provided if the vehicle is modified, such modification shall be deemed a waiver of the right to such exemption until a new application is filed and the right to such exemption is established as required initially. With respect to any vehicle for which the exemption under this subdivision has previously been claimed in a town other than that in which the vehicle is registered on any assessment date, the person shall not be entitled to such exemption until a new application is filed and the right to such exemption is established in said town;

(C) With respect to any vehicle which is not registered on the first day of October in any assessment year and which is registered subsequent to said first day of October but prior to the first day of August in such assessment year, the value of such vehicle for property tax exemption

purposes shall be a pro rata portion of the value determined in accordance with subparagraph (D) of this subdivision, to be determined by a ratio, the numerator of which shall be the number of months from the date of such registration, including the month in which registration occurs, to the first day of October next succeeding and the denominator of which shall be twelve. For purposes of this subdivision the term "assessment year" means the period of twelve full months commencing with October first each year;

(D) Notwithstanding the provisions of section 12-71d, the assessor or board of assessors shall determine the value for each vehicle with respect to which a claim for exemption under this subdivision is approved, based on the vehicle's cost of acquisition, including costs related to the modification of such vehicle, adjusted for depreciation;

(75) **Certain health care institutions.** Any real or personal property which (1) is owned or leased by an entity considered to be a nonprofit organization for purposes of Section 501(c)(3) of the Internal Revenue Service of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended, and (2) is the location of or located at an institution licensed by the state pursuant to chapter 368v and described in subsection (c) of section 19a-490. This subdivision shall not affect (1) the taxability in assessment years commencing on or after October 1, 2000, of any such property that was taxable on the net grand list, as adjusted by the board of assessment appeals, next preceding June 1, 2000, or (2) any time-limited written agreement in existence on June 1, 2000, with any municipality regarding the taxability of any such property;

(76) **Machinery and equipment assessed commencing on or after October 1, 2011.** Effective for assessment years commencing on or after October 1, 2011, machinery and equipment, including machinery and equipment used in connection with biotechnology. For purposes of this subdivision, "machinery" and "equipment", and "biotechnology" shall have the same meaning as in subdivision (72) of this section. Any person claiming the exemption provided under this subdivision shall not be eligible to claim the exemption provided under subdivision (60) or (70) of this section for the same machinery and equipment;

(77) **Real property of regional council or agency.** Real property belonging to, or held in trust for, a regional council of elected officials established under sections 4-124c to 4-124f, inclusive, a regional council of governments established under sections 4-124i to 4-124p, inclusive, or a regional planning agency organized under sections 8-31a to 8-37b, inclusive, provided (A) such property is used to advance the official duties of such council or agency, and (B) the exemption for such property is approved by the municipality in which such property is located.

(1949 Rev., S. 1761, 1766, 1767, 1773, 1774, 1775; 1949, 1951, June, 1955, S. 1061d; 1951, S. 1056d, 1058d; 1951, 1953, June, 1955, S. 1054d; 1953, S. 1057d; 1953, 1955, S. 1053d; 1955, S. 1052d; 1957, P.A. 166; 388; 453; 572; September, 1957, P.A. 16, S. 8; 1959, P.A. 152, S. 99; 239, S. 2; 1961, P.A. 235, S. 1; 245; February, 1965, P.A. 461, S. 3; 465, S. 1; 1967, P.A. 57, S. 27; 425, S. 1, 2; 738; 754, S. 19; 1969, P.A. 630, S. 2; 657, S. 2; 758, S. 13; 768, S. 67; 1971, P.A. 234; 872, S. 31, 144; P.A. 73-435; P.A. 74-123, S. 1, 4; 74-207, S. 1–6; P.A. 75-483, S. 3, 4, 10; 75-500, S. 1, 2; P.A. 76-409, S. 1; P.A. 77-490, S. 1, 2; 77-533, S. 1, 3; 77-614, S. 19, 139,

587, 610; P.A. 78-267, S. 2, 3; 78-296, S. 1–5; 78-303, S. 85, 136; 78-357, S. 8, 16; P.A. 79-82, S. 1, 2; 79-472, S. 1, 2; 79-479; 79-492, S. 2–4; 79-610, S. 3, 47; P.A. 80-406, S. 1; 80-412, S. 1, 2; P.A. 81-333, S. 2, 3; 81-423, S. 18, 25; 81-439, S. 13, 14; P.A. 82-318, S. 2, 3; 82-382, S. 1, 4; 82-449, S. 1, 5; P.A. 83-75, S. 1, 3; 83-485, S. 4–7, 12, 13; 83-568, S. 1, 2; P.A. 84-429, S. 48; 84-533, S. 1–3; P.A. 85-593, S. 1, 2; P.A. 86-153, S. 1, 5; 86-273, S. 1, 2; 86-394, S. 2, 3; P.A. 87-240, S. 2–4; 87-346, S. 1, 2, 4; 87-584, S. 10, 18; P.A. 88-134, S. 1, 3; 88-287, S. 1, 5; 88-342, S. 2, 4; P.A. 89-235, S. 1, 5; 89-368, S. 25, 26, 30; P.A. 90-270, S. 19, 20, 28, 38; P.A. 91-257, S. 1, 2; 91-307, S. 1; P.A. 92-64, S. 1, 3; 92-193, S. 1, 8; P.A. 93-434, S. 5, 6, 20; P.A. 94-157, S. 1, 2, 4; May Sp. Sess. P.A. 94-6, S. 16, 28; P.A. 95-283, S. 9, 68; P.A. 96-180, S. 18, 19, 166; 96-208, S. 1, 2; 96-222, S. 34, 41; 96-239, S. 11, 17; 96-252, S. 6, 8; 96-265, S. 1, 5; P.A. 97-193, S. 1, 5; 97-282, S. 4, 5, 6; P.A. 98-28, S. 45, 117; 98-146, S. 2, 5; June Sp. Sess. P.A. 98-1, S. 98, 121; P.A. 99-272, S. 1, 7; 99-280, S. 1, 2; P.A. 00-120, S. 5, 13; 00-169, S. 23, 36; 00-170, S. 27, 28, 42; 00-215, S. 3–9, 11; 00-229, S. 1, 7; June Sp. Sess. P.A. 00-1, S. 26, 46; P.A. 01-132, S. 156, 157; June Sp. Sess. P.A. 01-6, S. 17, 83, 85; P.A. 02-49, S. 5; 02-143, S. 1, 2; P.A. 03-269, S. 5; 03-270, S. 1; June 30 Sp. Sess. P.A. 03-6, S. 40, 53, 146(e); P.A. 04-72, S. 1, 2; 04-189, S. 1; 04-240, S. 35; May Sp. Sess. P.A. 04-2, S. 76; P.A. 05-109, S. 43, 44; June Sp. Sess. P.A. 05-1, S. 37, 38; P.A. 06-83, S. 9, 10; 06-186, S. 84; P.A. 07-240, S. 2; 07-242, S. 46, 47; 07-254, S. 5–7; 07-255, S. 1, 2; P.A. 08-121, S. 3; 08-174, S. 8; P.A. 09-176, S. 1; 09-226, S. 1; P.A. 10-75, S. 23, 24; 10-98, S. 2, 3; P.A. 11-61, S. 2, 3, 52; 11-80, S. 1; 11-129, S. 5; 11-140, S. 13, 26; Oct. Sp. Sess. P.A. 11-1, S. 41, 42; June 12 Sp. Sess. P.A. 12-2, S. 57.)

*Note: Section 40 of public act 03-6 of the June 30 special session is special in nature and therefore has not been codified but remains in full force and effect according to its terms.

History: 1959 acts repealed exemptions for county property (county government abolished) and watercraft owned by nonresidents; 1961 acts added Subdivs. (48) and (49); 1965 acts added Subdivs. (50) and (51); 1967 acts replaced former provisions of Subdiv. (51) with wholly new provisions, amended Subdivs. (19) and (21) to include references to the Vietnam era, and added Subdivs. (52) and (53); 1969 acts amended Subdiv. (50) to delete per cent figures for 1967, 1968 and 1969, to decrease by 10% the figures for 1970, 1971, 1972, 1973, 1974 and 1975 and to add "one hundred per cent in the year 1976", added Subdiv. (54), amended Subdiv. (52) to specify structures or equipment acquired "by lease or purchase", to substitute clean air commission for air pollution control commission and to allow certification of a portion of structures and equipment acquired, and substituted commissioner of transportation for Connecticut aeronautics commission in Subdiv. (48); 1971 acts deleted reference to (17) in Subdiv. (20) and substituted commissioner of environmental protection for clean air commission in Subdiv. (52); P.A. 73-435 amended Subdiv. (21) to include exemption for loss of use of one arm or one leg because of service-related injury; P.A. 74-123 added Subdiv. (55); P.A. 74-207 amended Subdivs. (20) to (25) to include both widows and widowers; P.A. 75-483 simplified reference to Vietnam era in Subdivs. (19) and (21); P.A. 75-500 excluded subsidized housing for low and moderate income persons or families from consideration as charitable purpose in Subdiv. (7); P.A. 76-409 added Subdiv. (56); P.A. 77-490 clarified Subdiv. (56)(a) by deleting reference to "addition to a building" and inserting "building to which a solar heating or cooling system is added..", deleted reference to windmills and water wheels in (b), and added Subdiv. (57); P.A. 77-533 added Subdiv. (58); P.A. 77-614 and P.A. 78-303 substituted secretary of the office of policy and management for commissioner of planning and energy policy and, effective January 1, 1979

substituted commissioner of revenue services for tax commissioner; P.A. 78-267 removed requirement that veteran have served in time of war and listed eligible branches of service in Subdiv. (21); P.A. 78-296 removed "Connecticut" in Subdivs. (7), (13), (18) and (49) thus making out-of-state organizations eligible, effective May 31, 1978, and applicable to assessment list in any town for assessment date next following May 31, 1978, and each assessment date thereafter; P.A. 78-357 added Subdivs. (59) and (60); P.A. 79-82 added Subdiv. (61), effective May 3, 1979, and applicable to assessment list in any town for 1979 and any assessment list thereafter; P.A. 79-472 included in Subdiv. (19) state residents who served in forces of Czechoslovakia or Poland in WWII and included parents of more than one serviceman or woman under certain conditions in Subdiv. (25); P.A. 79-479 added Subdiv. (62); P.A. 79-492 amended Subdivs. (59) and (60) to detail exemptions further; P.A. 79-610 substituted secretary of the office of policy and management for commissioner of revenue services, effective July 1, 1980; P.A. 80-406 replaced "October 1, 1980" with "April 20, 1977" in Subdiv. (61); P.A. 80-412 amended Subdiv. (55) to replace requirements for federal old-age, survivors and disability insurance with requirements for social security or other permanent total disability payments comparable with social security, effective June 6, 1980, and applicable in any town to the assessment year commencing October 1, 1980, and each assessment year thereafter; P.A. 81-333 amended Subdiv. (60) to allow exemption for existing machinery in newly purchased manufacturing facility in distressed municipality: P.A. 81-423 added Subdiv. (64) providing exemption for vessels, effective July 1, 1981, and applicable in any municipality to the assessment year commencing October 1, 1981, and thereafter; P.A. 81-439 added Subdiv. (63), authorizing municipalities to adopt ordinance exempting from property tax solar energy electricity generating systems not eligible for exemption under Subdiv. (57), cogeneration systems or both, effective July 1, 1981; P.A. 82-318 amended Subdiv. (21) to allow municipalities to provide total exemption for the residence of a veteran with respect to which such veteran has received assistance for specially adapted housing under title 38 of United States Code, effective June 9, 1982 and applicable to assessment years in municipalities commencing October 1, 1982, and thereafter; P.A. 82-382 added Subdiv. (66) re motor vehicles leased to state agencies; P.A. 82-449 added Subdiv. (65) re exemption for certain vanpool vehicles, effective July 1, 1982 and applicable to assessment year commencing October 1, 1982, and each assessment year thereafter; P.A. 83-75 amended Subdiv. (19) to allow exemption for service during period beginning June 27, 1950, and ending January 31, 1955, in lieu of the period "between June 27, 1950 and October 27, 1953" as previously provided, effective May 10, 1983, and applicable in any town to the assessment year commencing October 1, 1983, and each assessment year thereafter; P.A. 83-485 amended Subdiv. (14) by adding exemption with respect to real property and equipment owned by any religious organization and exclusively used as a thrift shop, the proceeds of which are used for charitable purposes and amended Subdivs. (51), (52) and (53) by the addition of Subpara. (b) to each of said subdivisions, which subparagraph in Subdivs. (51) and (52) concerns requirements related to certification of the exempt property by the commissioner of environmental protection and in Subdiv. (53) concerns time requirements applicable to claims for the exemption and the result of failure to file such application as prescribed; P.A. 83-485 amended Subdivs. (56) and (57) by providing in Subpara. (c) of each of said subdivisions that application for exemption shall not be required for any assessment year following that for which the initial application is filed unless the exempt property is altered in any manner and amended Subdivs. (62)(d) and (63)(d) to provide that application for exemption

shall not be required for any assessment year following that for which the initial application is filed unless the exempt property is altered in any manner, effective June 30, 1983, and applicable in any town to the assessment year commencing October 1, 1983, and each assessment year thereafter; P.A. 83-568 amended Subdivs. (59) and (60) to provide that the exemptions in those Subdivs. terminate for the assessment year following the date that the facility no longer qualifies for the exemption; P.A. 84-429 made technical changes in Subdiv. (65) for statutory consistency; P.A. 84-533 amended Subdivs. (40) and (41) to remove the $50 specific exemption for swine in Subdiv. (41) and include it with sheep and goats in an exemption in Subdiv. (40) which was increased from $200 to $500 and to insert in Subdiv. (41) an exemption for dairy and beef cattle and oxen and added Subdiv. (67) re exemption of city beach property, effective June 4, 1984, and applicable to the assessment year commencing October 1, 1984, and each assessment year thereafter; P.A. 85-593 added Subdiv. (55)(3), clarifying that a person who has attained age 65 or over and because of payments received as retirement benefits, is no longer eligible to receive benefits under the disability benefit provisions of Social Security or any federal, state or local government retirement or disability plan, in accordance with which such person would be eligible under such disability benefit provisions except for having attained age 65 or over, shall be eligible for the exemption provided under said Subdiv. (55), effective July 8, 1985, and applicable in any municipality to the assessment year commencing October 1, 1985, and each assessment year thereafter; P.A. 86-153 amended Subdivs. (59) and (60) by clarifying filing requirements for the exemption under each of said subdivisions by inserting the provision that any person claiming the exemption shall file "annually" with the assessor "on or before the first day of November", effective April 28, 1986, and applicable in any municipality for purposes of the assessment year commencing October 1, 1986, and each assessment year thereafter; P.A. 86-273 amended Subdiv. (21)(b) and (c) to provide for reinstatement of exemption of a surviving spouse after the termination of a subsequent marriage, effective June 4, 1986, and applicable for the assessment year of any municipality commencing October 1, 1986, and each assessment year thereafter; P.A. 86-394 amended Subdiv. (19) to eliminate reference to state residents who served in forces of Czechoslovakia or Poland in World War II and included residents who served in forces of any government signatory to United Nations Declaration of January 1, 1942, effective June 9, 1986, and applicable in any municipality to the assessment year commencing October 1, 1987, and each assessment year thereafter; P.A. 87-240 amended Subdiv. (59) by adding reference to the extension of time that may be allowed for filing the application for exemption as required under said Subdiv. (59), and amended Subdiv. (60) by adding provisions allowing exemption for machinery and equipment acquired and installed on or after October 1, 1986, in a manufacturing facility eligible for exemption under Subdiv. (59), when such machinery and equipment is installed in conjunction with an expansion of such facility contiguous to and representing an increase of not less than 50% of the floor space in the certified manufacturing facility, and adding reference to the extension of time that may be allowed for filing the application for exemption as required under said Subdiv. (60), effective June 1, 1987, and applicable to the assessment year commencing October 1, 1987, and each assessment year thereafter; P.A. 87-346 amended Subdiv. (40) by allowing complete exemption for sheep, goats and swine in the state, eliminating the maximum amount of exemption previously applicable to assessed value of such livestock, except when totally exempt as a result of being used in farming, Subdiv. (41) by allowing complete exemption for dairy and beef cattle and oxen, eliminating the maximum amount of exemption previously applicable to assessed value of such livestock, except

when totally exempt as a result of being used in farming, and by allowing complete exemption for asses and mules and Subdiv. (43) by allowing complete exemption for poultry, eliminating the maximum exemption previously applicable to poultry except when used in farming, and added Subdiv. (68) allowing total exemption for all livestock except that the exemption for horses and ponies shall be limited to $1,000 in assessed value unless used in farming, effective June 10, 1987, and applicable to the assessment year commencing October 1, 1987, and each assessment year thereafter; P.A. 87-584 amended Subdiv. (54) by deleting reference to Sec. 12-24c and by incorporating a definition of "wholesale and retail business"; P.A. 88-134 added Subdiv. (69) exempting certain property belonging to the metropolitan transportation authority, effective May 6, 1988, and applicable to assessment year commencing October 1, 1988, and thereafter; P.A. 88-287 added Subdiv. (70) re exemption for machinery and equipment used in manufacturing goods or products and acquired as part of a technological upgrading of the manufacturing process, effective June 6, 1988, and applicable to assessment years of municipalities commencing on or after October 1, 1988; P.A. 88-342 added certain members of the merchant marine to Subdiv. (19), effective June 6, 1988, and applicable to assessment years commencing on and after October 1, 1988; P.A. 89-235 amended Subdiv. (60) to require in Subparas. (1) and (2) that machinery and equipment eligible for an exemption represent an addition to the assessment or grand list of the municipality, and to provide in Subpara. (3) that the manufacturing facility is or has at one time been certified for an exemption, effective June 16, 1989, and applicable to assessment years commencing on and after October 1, 1989; P.A. 89-368 amended Subdiv. (2) by exempting reservation land held in trust by the state for Indian tribes and added Subdiv. (71) allowing exemption for motor vehicles owned by member of indigenous Indian tribe or spouse and garaged on the reservation of the tribe; P.A. 90-270 amended Subdivs. (59) and (60) by expanding exemption to facilities, machinery and equipment in municipalities located in a targeted investment community or enterprise zone, amended Subdiv. (70) to expand exemption to new machinery and equipment located in a targeted investment community or enterprise zone and made technical changes and added Subdiv. (72) re exemption for new machinery and equipment in manufacturing facilities, effective January 1, 1991, and applicable to assessment years commencing on or after October 1, 1991; P.A. 91-257 added Subdiv. (73) concerning temporary devices or structures used in the seasonal production, storage or protection of plants or plant material, effective June 19, 1991, and applicable to assessment years of municipalities commencing on or after October 1, 1991; P.A. 91-307 amended Subdiv. (10) concerning property belonging to agricultural or horticultural societies to revise the requirements for exemption thereunder; P.A. 92-64 amended Subdiv. (39) to remove the requirement that produce be grown in the season next preceding the assessment date to qualify for the exemption, effective May 20, 1992, and applicable to assessment years of municipalities commencing on or after October 1, 1992; P.A. 92-193 amended Subdiv. (72) by adding provisions allowing exemption for "newly-acquired machinery and equipment, as defined herein, acquired on or after July 1, 1992", substituting "fabricating" for "assembling of raw materials, parts or manufactured products" and inserting "for measuring or testing or for metal finishing" in definitions of "machinery", "equipment" and "manufacturing facility", adding further definitions of "machinery" and "equipment", deleting definition of "manufacturer" and adding definitions of "manufacturing", "fabricating", "processing" and "measuring or testing", effective July 1, 1992, and applicable to assessment years of municipalities commencing on and after October 1, 1992; P.A. 93-434 amended Subdivs. (56)(c) and (57)(c) by deleting obsolete

reference to forms prescribed by the secretary and providing that such forms be approved by the assessor, effective June 30, 1993, and amended Subdiv. (72)(a) by inserting reference to Subpara. (b) and amended Subdiv. (72)(b) by establishing a procedure to claim exemption for leased machinery or equipment, effective June 30, 1993, and applicable to assessment years commencing on and after October 1, 1992; P.A. 94-157 amended Subdiv. (56) by extending end date of construction or addition from 1991 to 2006, adding "active" before "solar energy heating or cooling system", dividing Subpara. (b) into numbered subparagraphs, adding Subpara. (2) re mechanical means to transfer energy in Subpara. (b), adding reference to chapter 54 in Subpara. (b)(3) and adding provision re building permit in Subpara. (c), amended Subdiv. (57) by extending end date of installation from 1991 to 2006, adding reference to chapter 54 in Subpara. (b) and adding provision re building permit in Subpara. (c), amended Subdiv. (62) by extending end date of construction or addition from 1991 to 2006, deleting Subpara. (b) re regulations to define and set standards for passive and hybrid solar energy heating or cooling systems and adding new Subpara. (b) defining "passive solar energy heating or cooling system" and "hybrid system", requiring application in manner and form as provided by assessor or board rather than on form prescribed by the office of policy and management in Subpara. (c) and adding provision re building permit in Subpara. (c), and amended Subdiv. (63) by extending end date of installation from 1991 to 2006, making prohibition of applicability in Subpara. (a) mandatory rather than permissive, adding provision re resources recovery facilities in Subpara. (a), adding references to chapter 54 in Subpara. (b), changing "energy which is used for heating, cooling" to "thermal energy which is used for space or water heating or cooling," in Subpara. (b), requiring application in manner and form as provided by assessor or board rather than on form prescribed by the office of policy and management in Subpara. (d) and adding provision re building permit in Subpara. (d), effective October 1, 1994, and applicable to assessment years commencing on or after that date; May Sp. Sess. P.A. 94-6 amended Subdiv. (72)(c) to exclude public service companies defined in Sec. 16-1, effective June 21, 1994, and applicable for the assessment year commencing October 1, 1993, and each assessment year thereafter; P.A. 95-283 amended Subdiv. (72) to extend exemption period from four years to five years, effective July 6, 1995, and applicable to assessment years of municipalities commencing on or after October 1, 1996; P.A. 96-180 amended Subdivs. (59), (60) and (70) by substituting "Department of Economic and Community Development" for "department", effective June 3, 1996; P.A. 96-208 amended Subdiv. (72) to require taxpayer identification number and federal employer identification number on application and to add provision allowing denial of exemption if the claimant is delinquent in a property tax payment, effective June 4, 1996, and applicable to assessment years commencing on or after October 1, 1996; P.A. 96-222 amended Subdiv. (60) to provide that exemption shall not apply to rolling stock, effective October 1, 1996, and applicable to assessment years commencing on or after said date; P.A. 96-239 amended Subdivs. (59) and (60) by dividing the Subdivs. into Subparas., adding Subpara. (b) re tax exemption for service facilities and adding references to "service facility" in Subpara. (c) of both, effective July 1, 1996 (Revisor's note: In Subparas. (b) of both Subdivs. (59) and (60) "department" was replaced editorially by the Revisors with "Department of Economic and Community Development" to mirror technical change enacted in P.A. 96-180); P.A. 96-252 amended Subdiv. (72)(a) by adding provisions re machinery and equipment used in the biotechnology industry, effective July 1, 1996, and applicable to assessment years of municipalities commencing on or after October 1, 1996; P.A. 96-265 added Subdiv. (74) re exemption for certain commercial motor vehicles,

effective October 1, 1996, and applicable to assessment years commencing on or after said date; P.A. 97-193 added Subdiv. (72)(E) re denial of exemption if applicant delinquent in corporation business tax and to make technical and renumbering changes, effective June 24, 1997, and applicable to income years commencing on or after January 1, 1998; P.A. 97-282 amended Subdiv. (72) to make assessors instead of the Office of Policy and Management responsible for granting extensions, to provide that machinery or equipment that is transferred by sale or lease is only eligible for the exemption only to the extent it would be exempt for the seller or lessor and to make technical changes and amended Subdiv. (74) to require commercial vehicles to be valued on the basis of their acquisition costs and depreciated in accordance with the schedule in Sec. 12-94c, to provide for prorating the value of vehicles that appear on the supplemental motor vehicle list, and to make technical changes, effective June 26, 1997, and applicable to assessment years commencing on or after October 1, 1996 (Revisor's note: In Subdiv. (72)(A)(vii) the phrase "to development microorganisms" was replaced editorially by the Revisors with "to develop microorganisms" for grammatical accuracy); P.A. 98-28 amended Subdiv. (57) by replacing solar energy electricity generating systems with Class I renewable energy sources and certain hydropower facilities, by deleting October 1, 2006 sunset date in Subpara. (a), by deleting Subpara. (b) and by relettering former Subpara. (c) as (b), effective April 29, 1998, and applicable to assessment years of municipalities commencing on or after October 1, 1999; P.A. 98-146 amended Subdiv. (59)(a) by applying exemption to properties designated as manufacturing plants under Sec. 32-75c and authorized extension of assessment period for manufacturing facilities with a Standard Industrial Classification Code of 2833, effective July 1, 1998, and applicable to assessment years commencing on or after October 1, 1998; June Sp. Sess. P.A. 98-1 amended Subdiv. (59)(a) by adding reference to Standard Industrial Classification Code 2834 and making a technical change, effective July 1, 1998; P.A. 99-272 amended Subdiv. (21)(C) to allow exemption for modification of dwelling house and made technical changes, effective June 15, 1999, and applicable to assessment years commencing on or after October 1, 1998; P.A. 99-280 amended Subdiv. (74) by requiring the five-year assessment period of a new commercial truck, truck tractor, tractor and semitrailer, and vehicle used in combination therewith, to begin following the assessment year in which such a vehicle was "first registered" in lieu of "purchased" in Subpara. (A)(i), added Subpara. (A)(ii) re vehicles not eligible under Subpara. (A)(i) and made technical changes, effective October 1, 2000, and applicable to assessment years commencing on or after that date; P.A. 00-120 amended Subdiv. (19) to define "veteran", "service in time of war", and "armed forces" and to make technical changes, effective May 26, 2000, and applicable to assessment years commencing October 1, 2000; P.A. 00-169 amended Subdiv. (74)(A) by making a technical change; P.A. 00-170 amended Subdivs. (59)(b) and (60)(b) to allow certain financial institutions receiving state assistance to extend the assessment period for five years, effective May 26, 2000; P.A. 00-215 amended Subdivs. (7), (10) and (16) to require that the assessor provide the statement form under those Subdivs. and to provide that the statement is due on November first quadrennially, amended Subdivs. (59)(c), (60)(c) and (70) to provide that extensions of deadlines for applications under those Subdivs. be in accordance with Sec. 12-81k and amended Subdiv. (74)(B) to make a technical change and to modify the filing requirements for new commercial vehicles, effective June 1, 2000, and applicable to assessment years commencing on and after October 1, 2000 (Revisor's note: In 2001 the word "if" in the phrase "sworn to by the president, secretary or treasurer if the society" in Subdiv. (10) was changed editorially by the Revisors to

"of" to conform provision with P.A. 91-307, thereby correcting a clerical error first published in the 1993 edition of the general statutes); P.A. 00-229 provided an exemption for certain health care institutions, effective June 1, 2000, and applicable to assessment years commencing on or after October 1, 1998 (Revisor's note: P.A. 00-229 was designated editorially by the Revisors as Subdiv. (75) and the words "... shall be exempt from taxation under chapter 203 of the general statutes," were deleted editorially by the Revisors since they were no longer needed in the Subdiv. as codified); June Sp. Sess. P.A. 00-1 amended Subdiv. (36) to replace fishing apparatus "actually used in the main business of" with fishing apparatus "belonging to" and to add proviso that such apparatus was purchased for use in the main business of such business or company at the time of purchase, effective June 21, 2000, and applicable to assessment years commencing on or after October 1, 2000; P.A. 01-132 amended Subdivs. (70) and (72) to replace Sec. 42a-9-107 with Sec. 42a-9-103a as the statutory reference for the definition of "purchase money security interest" and to make technical changes; June Sp. Sess. P.A. 01-6 amended Subdiv. (60)(a) to provide for a five-year extension of the assessment period for facilities having code classification 2833 or 2834 in the Standard Industrial Code Classification Manual and employing at least one thousand new full-time employees and amended Subdiv. (72)(B) to provide definitions of "related business" and "control" for purposes of subdivision, to add provisions re determination of stock or interest ownership and to make technical changes for purposes of gender neutrality, effective July 1, 2001 (Revisor's note: In Subdiv. (75), "This section" was changed editorially by the Revisors to "This subdivision" for clarity and accuracy); P.A. 02-49 amended Subdiv. (11) to require quadrennial statements be filed with the assessor rather than the Secretary of the Office of Policy and Management and to make technical changes, effective May 9, 2002; P.A. 02-143 amended Subdivs. (70) and (72)(C) to add provisions re enforcement of the state's security interest established under said Subdivs. and to make technical changes, effective July 1, 2002, and applicable with respect to personal property tax exemptions in which the state has a security interest for the assessment year commencing October 1, 2001, and each assessment year thereafter; (Revisor's note: In 2003 a reference in Subdiv. (59) to "Commissioner of Economic Development" was changed editorially by the Revisors to "Commissioner of Economic and Community Development"); P.A. 03-269 amended Subdiv. (53) to provide exemption for leased vehicles and to delete requirement that vehicle be for passengers, effective October 1, 2003, and applicable to assessment years commencing on or after that date; P.A. 03-270 amended Subdiv. (7) to make a technical change and define "housing" for purposes of that subdivision, effective July 9, 2003, and applicable to assessment years commencing on or after October 1, 2002; June 30 Sp. Sess. P.A. 03-6 amended Subdiv. (10) to replace Commissioner of Agriculture with Commissioner of Agriculture and Consumer Protection, effective July 1, 2004, and amended Subdiv. (55) to suspend the exemption for property of totally disabled persons for the 2003 assessment year and make a technical change, and amended Subdiv. (72)(A) to make Subpara. effective for assessment years commencing on or after October 1, 2002, redefine "fabricating" to exclude presorting, sorting, coding, folding, stuffing or delivery of certain mail services, limit definition of "processing" to manufacturing and make technical changes, both effective August 20, 2003, and applicable to assessment years commencing on or after October 1, 2002; P.A. 04-72 amended Subdiv. (72)(A)(i) to provide that "machinery" and "equipment" must be claimed on the owner's federal income tax return, and amended Subdiv. (72)(B) to revise reference to certain other sections requiring lists of property to be filed and to add provisions re reporting of certain information on a claimant's federal

income tax return, effective May 10, 2004; P.A. 04-189 repealed Sec. 146 of June 30 Sp. Sess. P.A. 03-6, thereby reversing the merger of the Departments of Agriculture and Consumer Protection, effective June 1, 2004; P.A. 04-240 amended Subdiv. (7) by making technical changes and adding provision re operation of housing by charitable organization deemed an exclusively charitable purpose, effective October 1, 2002, and applicable to assessment years commencing on or after that date; May Sp. Sess. P.A. 04-2 amended Subdiv. (55) to restore exemption for the 2003 assessment year and to provide for the issuance of certificates of correction, effective May 12, 2004, and applicable to assessment years commencing on or after October 1, 2003; P.A. 05-109 amended Subdivs. (70)(C) and (72)(C) by replacing references to Sec. 42a-1-201(37) with references to Sec. 42a-1-201(b)(35); June Sp. Sess. P.A. 05-1 amended Subdiv. (51) to add "by purchase or lease" in Subpara. (a), to substitute "owner or lessee of such structures or equipment who wishes to claim" for "person claiming", add application requirement and make technical changes in Subpara. (b), and to add new Subpara. (c) re revised application for a change in the name of the owner or lessee, and amended Subdiv. (52)(b) to make changes identical to those in Subdiv. (51) and add identical provisions as new Subpara. (c), effective July 21, 2005; P.A. 06-83 amended Subdiv. (72)(A) by limiting applicability to assessment years commencing prior to October 1, 2011, effective July 1, 2006, and applicable to assessment years commencing on or after October 1, 2006, and added Subdiv. (76) re exemption for new or newly acquired machinery and equipment effective for assessment years commencing on or after October 1, 2011, effective July 1, 2006; P.A. 06-186 amended Subdiv. (72)(A) by allowing machinery and equipment used in recycling to qualify for exemption and adding definition of "recycling", effective July 1, 2006, and applicable to assessment years commencing on or after October 1, 2006; P.A. 07-240 amended Subdiv. (57)(a) to include farms, effective October 1, 2007, and applicable to assessment years commencing on or after that date; P.A. 07-242 amended Subdiv. (57)(a) to delete provision re authorization of exemption by ordinance, change installation date from October 1, 1977, to October 1, 2007, and add passive or active solar water or space heating system or geothermal energy resource, amended Subdiv. (57)(b) to add hydropower facility, passive or active solar water heating system or geothermal energy resources and amended Subdiv. (63) to delete provisions re solar energy electricity generating system and change installation date from on or after July 1, 1981, and before October 1, 2006, to on or after July 1, 2007, effective October 1, 2007, and applicable to assessment years commencing on or after that date; P.A. 07-254 amended Subdiv. (7) by adding provision re real property eligible for exemption regardless of whether used by another corporation organized exclusively for scientific, educational, literary, historical or charitable purposes or for two or more such purposes, amended Subdiv. (14) by inserting "a daycare facility," and amended Subdiv. (58) by inserting "and not otherwise exempt under this section", effective October 1, 2007, and applicable to assessment years commencing on or after that date; P.A. 07-255 amended Subdivs. (56)(a) and (62)(a) by deleting "and before October 1, 2006", effective July 1, 2007; P.A. 08-121 amended Subdiv. (53)(a) by adding provision re motor vehicle garaged inside the state, effective July 1, 2008; P.A. 08-174 amended Subdiv. (7) to divide existing provisions into Subparas. (A) and (B) and, in Subpara. (A), add purpose of preserving open space land, effective June 13, 2008, and applicable to assessment years commencing on and after October 1, 2007; P.A. 09-176 amended Subdiv. (20) to replace former provisions re submission of evidence satisfactory to assessors with provisions requiring an individual receiving exemption to submit proof of disability rating to assessor of the town for initial exemption year and when disability

rating has been modified by Veterans' Administration of the United States, effective June 30, 2009; P.A. 09-226 added Subdiv. (77) re real property belonging to or held in trust for regional council of elected officials, regional council of governments or regional planning agency, effective October 1, 2009, and applicable to assessment years commencing on or after October 1, 2009; P.A. 10-75 amended Subdivs. (59)(b) and (60)(b) to replace references to Sec. 12-217u with references to Sec. 32-236, effective May 6, 2010; P.A. 10-98 amended Subdiv. (59)(a) and (c) and Subdiv. (60)(a) and (c) to add provisions re airport development zone established pursuant to Sec. 32-75d, effective October 1, 2011, and applicable to assessment years commencing on or after October 1, 2012; P.A. 11-61 amended Subdiv. (72)(B) to replace references to Secretary of the Office of Policy and Management with "the assessor or board of assessors", deleted former Subdiv. (72)(E) re role of said secretary in approving claims for exemption, amended Subdiv. (74)(D) to remove reference to repealed Sec. 12-94c and amended Subdiv. (76) to remove references to "new" or "newly-acquired" machinery and equipment, effective July 1, 2011; pursuant to P.A. 11-80, "Commissioner of Environmental Protection" was changed editorially by the Revisors to "Commissioner of Energy and Environmental Protection" in Subdivs. (51) and (52), effective July 1, 2011; P.A. 11-129 amended Subdiv. (7)(B) to substitute "persons with intellectual disability" for reference to retarded individuals; P.A. 11-140 amended Subdiv. (59)(a) by replacing references to Standard Industrial Classification Codes with references to North American Industrial Classification Codes, effective July 8, 2011, and applicable to assessment years commencing on or after October 1, 2011, and further amended Subdiv. (59)(a) by adding "With respect to assessment years commencing on or after October 1, 2012," and amended Subdiv. (59)(b) by replacing references to Sec. 12-217u with references to Sec. 32-236(b), effective October 1, 2011, and applicable to assessment years commencing on or after October 1, 2012 (Revisor's note: In 2012, references to Sec. 12-217u in Subdiv. (60)(b) were changed editorially by the Revisors to references to Sec. 32-236 to conform with changes made by P.A. 10-75 to the version of Subdiv. (60)(b) in effect prior to October 1, 2011); Oct. Sp. Sess. P.A. 11-1 amended Subdivs. (59)(c) and (60)(c) to change "the town" and "the airport development zone" to "a town" and "an airport development zone", effective October 27, 2011; June 12 Sp. Sess. P.A. 12-2 made a technical change in Subdiv. (7)(B)(iii).

See Secs. 12-43, 12-71 re nonresidents' personal property.

See Sec. 12-81ee re stipulated judgment with regard to imposition of property taxes.

See Secs. 12-87, 12-88 re clarification of certain exemptions.

See Sec. 12-90 re limitation of number of exemptions allowed.

See Sec. 12-91(a) re farm exemptions.

See Sec. 12-120b re uniform administrative review procedure for appeals related to state-reimbursed property tax exemptions, credits and rebates.

Buildings taxable against lessee though land exempt. 10 C. 490; 51 C. 259. Such lands taxable in case of sale. 30 C. 160. Lease for 999 years for all practical purposes a fee. 31 C. 407. Property conveyed prior to 1821 left under act of 1702. 38 C. 274. Tax illegally assessed in part,

illegal lien toto. Id. Legislature may grant exemptions. 89 C. 399; 92 C. 107; but they are to be strictly construed. 85 C. 678. Abandonment as destroying right to exemption. 91 C. 595. An assessment of benefits is not a tax under statute. 96 C. 523. Power of legislature to repeal exemption statute. 108 C. 252. Subdivs. (18) to (23): Limited tax exemptions to veterans or their dependents, resident in this state, but who were not resident in this state at the time of enlistment or induction, are within meaning of statutes. 135 C. 210. Exemption from taxation is equivalent to appropriation of public funds. 147 C. 374. Cited. 175 C. 49.

Cited. 9 CA 448.

Subdiv. (1):

Property in plaintiff's plant, title to which had passed to the federal government under contracts of manufacture, was exempt hereunder. 156 C. 33.

Subdiv. (4):

Reservoir held by municipality for public use and necessary land for same exempt. 44 C. 361. Ferry owned by city but leased. 87 C. 231. Land used by one town for poor farm exempt, though located in another. 91 C. 589. All property of municipality held for public use is exempt though located in different towns; exemption not lost by incidental nonpublic users. 95 C. 548. Branch mains of municipal water system used to supply another community not exempt. 112 C. 515, see also 107 C. 521. Rule of strict construction against claimant for exemption does not apply with respect to property of municipal corporation. 133 C. 28. Phrase "used for a public purpose" interpreted. 148 C. 233. General municipal land tax exemption is subject to the exception of Sec. 12-76 for reservoirs maintained in another municipality. 161 C. 396. Cited. 168 C. 466; 170 C. 69. Property belonging to one town and located in another is not exempt from taxes under statute if inhabitants of town in which it is located and general public are not permitted its use. 183 C. 345. When inhabitants of a municipality in which a recreational facility exists are excluded, the facility is not "used for a public purpose" within meaning of tax exemption. 190 C. 627. Cited. 193 C. 342; 200 C. 697. "Used for a public purpose" discussed. 215 C. 68.

Subdiv. (5):

Property not exempt under Subdiv. until actually used by public for public purposes. 125 C. 129. Cited. 168 C. 466.

Subdiv. (7):

Act of 1859 not unconstitutional as to lands previously given to charitable uses. 31 C. 407. Word "used" applied to corpus of real estate. 66 C. 482. Vacant lots, houses and factories of these institutions exempt unless within the proviso. Id. Dormitories and dining halls of Yale University not taxable. 71 C. 316. "Buildings" of school held to include appurtenant lands used for playground. 87 C. 474, see also 85 C. 674. Private school not exempt. 88 C. 242; 105 C. 456; 108 C. 138; 117 C. 385. Property of educational institution not exempt if not so organized that future profit could not be distributed to members. 111 C. 204. This exemption distinguished from that under Sec. 12-347. 115 C. 133. History of exemption; Masonic property not exempt. 119 C.

53. What constitutes public educational or charitable purposes entitling to exemption; organization holding real property upon determinable fee can claim exemption. Id., 106. Boy Scout Council may obtain exemption if properly organized. 121 C. 466. Under doctrine of equitable conversion, college taking realty under will which directed sale of realty, not entitled to exemption from property tax until distribution. 123 C. 196. Exemptions allowed to private nonprofit schools whose property was sequestered for educational purposes. 131 C. 179; 134 C. 1. Compared with exemption under Unemployment Compensation Act. 131 C. 503. Hospital not receiving state aid not exempt by Subdiv. 133 C. 273. To qualify for exemption, not necessary for school to bear some portion of public burden of education. 134 C. 1. Houses used solely as living quarters for teachers not exempt. 138 C. 347. The statutory exemption from taxation of property of a corporation organized exclusively for education purposes extends to all of the property of the corporation the use of which is incidental to education, including campuses and playing fields. The test is whether the property is set aside for educational purposes and whether the corporation or any person can secure any profit from its operations. 144 C. 206. Nonprofit camp for underprivileged, socially maladjusted persons held to qualify as corporation organized for charitable purposes. 147 C. 510. Property of local charitable corporations not to be denied tax exemption because beneficiaries of the charity are out-of-state residents. Id. Faculty housing for school staff held not used exclusively for educational purposes. 160 C. 370. Cited. 168 C. 447; 169 C. 454; 170 C. 556; 172 C. 439. Requires not that corporation claiming exemption itself be an educational institution but only that it be organized exclusively for educational purposes including collegiate athletics. "Used exclusively" does not entail requirement that activities be carried out continuously. 181 C. 343. Held that taxpayer is not organized exclusively for charitable purposes under section. 228 C. 375. Cited. 234 C. 169. Use of property as housing for the elderly precludes tax-exempt status as a charitable purpose because plaintiff authorized under bylaws to collect rents and property must be exclusively used for tax-exempt purpose to qualify for exemption. 262 C. 213. To qualify for tax exemption under Subdiv. and Sec. 12-88, real property used for charitable purposes must fulfill the five requirements stated in 270 C. 69; the provision of long-term health care and spiritual support to the elderly in a nonprofit, nondiscriminatory manner without regard to individual financial circumstances is a charitable purpose; broad interpretation is afforded to the meaning of "charitable"; to constitute a charitable organization, entity must be structured so that it is intended to function with the aid of at least some private charitable support and must in fact seek out and receive such support; excess revenue generated by a facility is not relevant to question of whether the facility is organized and exclusively used for a charitable purpose; that the state is not completely relieved of any obligation or may partially subsidize organization's activity is alone not sufficient to defeat a claim for tax exemption, and nonprofit skilled nursing facility's funding shortfall arising from Medicaid reimbursement levels together with risk that private and charitable payments and contributions will fail to overcome shortfall is sufficient to satisfy requirement that facility relieve a burden on society; accepting payment or charging a fee, without more, does not alter character of charitable or otherwise tax-exempt organization; exclusive use requirement must be strictly construed to require charitable organization seeking tax exemption to use its property in manner that its activities are entirely dedicated to serving its stated charitable purpose. 290 C. 695.

Cited. 2 CA 153. Corporation formed to aid injured, distressed and mistreated horses is a charitable organization that uses its property exclusively for charitable purposes and qualified for

exemption because care and protection of such horses is a charitable purpose, organization aids horses regardless of their owners' ability to pay for services, no officer or employee receives a profit from operation of the organization and its president did not receive anything other than reasonable compensation for her services by giving riding lessons for her personal income, all money generated from horse boarding is used for charitable purposes and the majority of the organization's income was derived from donations, grants and fund raisers. 57 CA 41. Charitable organizations shall pay local property taxes unless property is used exclusively for scientific, educational, literary, historical or charitable purposes; the determination is governed by the specific facts in the individual case. 83 CA 124.

When exemption is lost for late filing. 4 CS 290. Cited. Id., 459. Property purchased for ultimate charitable use but not yet so devoted, not exempt. 6 CS 250. If college has no endowment and students pay for their education, no exemption. 8 CS 120. Institution, whose charter does not preclude the possibility of the net earnings accruing to individual members, not exempt. 12 CS 292. Cited. 13 CS 372; 14 CS 444; 17 CS 178. Subdiv. limited to Connecticut corporations. Claim by Massachusetts corporation that this limitation is unconstitutional is not a claim under section. 32 CS 140. Monthly payment made by inmate or Department of Correction to halfway house is not rent, but is in furtherance of charitable purpose of providing inmates transition into society. 47 CS 520. Caretaker's services furthered nonprofit corporation's charitable and educational purposes so as to qualify for a tax exemption where corporation owned a seasonal camp with cottage and had a caretaker live there year-round rent free in exchange for his services. Id., 550. Under Subdiv., land preservation is a charitable use qualifying property for tax exemption as long as it is coupled with some minimal educational or other charitable activity on or near the property location. 50 CS 532.

Subdiv. (8):

Cited. 169 C. 454.

Date of exemption period fixed not at date of gift but at date it is "invested and held for the use of" the donee. 4 CS 415. Quonset huts devoted to the housing of married veterans enrolled in Yale not taxable. 17 CS 183. Subdiv. limited to named institutions. Claim by Massachusetts educational corporation that this limitation is unconstitutional is not a claim under section. 32 CS 140.

Subdiv. (10):

Property of joint-stock agricultural societies is within the exemption. 88 C. 628.

Subdiv. (11):

Cited. 168 C. 447.

Subdiv. (12):

Grant to ecclesiastical society expressly, without condition, is not within statute as a grant for religious or charitable purposes. 21 C. 481. Word "use" means income. 59 C. 166; 66 C. 482. Unitarian retreat held not exempt under Subdiv. 125 C. 52.

Cited. 39 CS 142.

Subdiv. (13):

Statute of 1702 exempting lands given for the ministry for public or charitable uses not a contract; but, if otherwise, a lease for 999 years without reserving rent is a violation of the contract. 36 C. 116. Building earnings money applicable to secular uses not exempt as a church. 54 C. 153. Cited. 138 C. 350. History of tax exemption for church property in state discussed. 147 C. 374. To qualify as house of religious worship for tax exemption, buildings must maintain "essential characteristics of churches" as defined in 119 C. 53; trial court improperly denied tax exemption for nonprofit skilled nursing facility's chapel where facility's organizational structure and purpose as revealed in its corporate charter, bylaws and mission statement qualified facility as religious organization organized for charitable purpose of providing long-term health care to the elderly. 290 C. 695.

Occasional meetings at a caretaker's cottage, which had a library and was used for gatherings, study and education, at the caretakers' convenience, does not make a home a house of religious worship. 100 CA 262.

Subdiv. (14):

Lands given for use of the ministry taxable against lessee for 999 years where lease stipulated he should pay the taxes assessed. 14 C. 228. Land of camp meeting association conveyed by lease forfeitable may be taxed against lessee. 54 C. 153. Property of ecclesiastical society must be exclusively used for its purposes to be exempt. 61 C. 228; 66 C. 368, 476. Unitarian retreat held not exempt under Subdiv. 125 C. 52. Does not, by inference, exclude tax exemption for nonprofit camp without religious purposes under Subdiv. (7). 147 C. 510.

Subdiv. (16):

Buildings used for rest-house, at which board is paid, held not exempt. 90 C. 504. History of statute; hospital not receiving support from state may not obtain exemption under Subdiv. 133 C. 273. Burden is on party claiming exemption to file report to establish its right. 158 C. 138. Hospital properties owned or in trust used for hospital purposes are tax-exempt. 160 C. 370.

Subdiv. (19):

Cited. 135 C. 231.

Subdiv. (20):

Statute is valid although veterans not resident of state at time of enlistment or induction. Grant of limited exemption held valid. 135 C. 210.

History discussed; loss of a leg or arm or the equivalent of such a loss entitles a serviceman to the maximum exemption regardless of what disability rating he may have been given by the veterans administration. 24 CS 147.

Subdiv. (32):

Library and books of a private law firm held exempt from municipal taxation under section. 31 CS 359.

Subdiv. (39):

One who grows hay on shares held to be producer of farm crops. 79 C. 295. Definition of "farm" is specific to statute and not expressive of general legislative intent. 160 C. 71.

Prior to the enactment of Subdiv. (44), nursery stock was not exempt from taxation under this Subdiv. 6 CS 249.

Subdiv. (44):

Definition of "nursery" is specific to statute and not expressive of general legislative intent. 160 C. 71.

History of enactment. 6 CS 249.

Subdiv. (52):

Cited. 179 C. 111.

Subdiv. (54):

Rental equipment in stock qualifies for exemption. 212 C. 167.

Subdiv. (72):

Trial court properly determined that plaintiff business organization did not qualify for tax exemption because ownership transfer was to a business organization that was related to and affiliated with seller. Court looked to common meaning of "affiliate", "control" and "related". Subsequent amendment added definitions for "related business" and "control". 268 C. 222.

Sec. 12-81a. Property subject to tax exemption. Liability of purchaser. (a) The purchaser, his heirs, successors or assigns, of any property which, on the assessment date prior to such sale, was tax-exempt to any extent in accordance with the provisions of section 12-81 or with respect to which taxes for the current tax year were abated to any extent in accordance with the provisions of chapter 204, shall be liable for the payment of municipal taxes on that portion of such property which was so exempt or with respect to which taxes were so abated, from the date on which the conveyance is placed on the land records of the town in which such property is situated, as provided in subsection (b) of this section, including a prorated share of taxes for the

tax year in which the transfer took place. Such liability shall attach to the property as a charge thereon.

(b) Such purchaser shall place the deed or other instrument by which such property was conveyed on the land records of the town in which it is situated within ten days after such instrument is delivered to him and, in addition, shall within the same period notify, in writing, the assessor of the town of the transfer; provided, if the purchaser fails so to record the deed or instrument, such failure shall waive rights of appeal as provided hereinafter and shall subject the purchaser to a ten per cent surtax.

(c) Notwithstanding other provisions of this chapter, not later than fifteen days after receipt by the assessor of such notice of purchase, the assessor shall add such property or the exempt portion thereof, to the taxable grand list of the town in the name of the purchaser at its normal full assessment value, subject to any exemption for which such purchaser may be eligible in accordance with the provisions of section 12-81, prorated from the date of transfer to the next assessment date, and shall not later than five days thereafter notify the purchaser and the tax collector of the town of the assessment so placed upon the property.

(d) The purchaser may appeal the doings of the assessor to the board of assessment appeals and the Superior Court as otherwise provided in this chapter; provided such appeal shall be extended in time to the next succeeding board of assessment appeals, if the statutory period for the meeting of such board has passed.

(e) Upon receipt of such notice from the assessor, the tax collector of the town shall, if such notice is received after the normal billing date, within ten days thereafter mail or hand a bill to the purchaser based upon an amount prorated by the assessor. Such tax shall be due and payable and collectible as other municipal taxes and subject to the same liens and processes of collection; provided such tax shall be due and payable in an initial or single installment due and payable not sooner than thirty days after the date such bill is mailed or handed to the purchaser, and in any remaining, regular installments, as the same are due and payable, and the several installments of a tax so due and payable shall be equal.

(f) The provisions of this section shall not apply to any purchaser the property of which is exempt from taxation.

(1963, P.A. 352; 1967, P.A. 649; 1969, P.A. 382, S. 1, 2; P.A. 75-515, S. 1, 2; P.A. 76-436, S. 301, 681; P.A. 95-283, S. 39, 68.)

History: 1967 act essentially replaced former provisions; 1969 act made technical correction in Subsec. (b) and added Subsec. (f); P.A. 75-515 clarified meaning of tax-exempt in Subsec. (a), included tax abatements and clarified that new exemptions may apply for purchaser in Subsec. (c); P.A. 76-436 substituted superior court for court of common pleas in Subsec. (d) and made technical changes in Subsec. (a), effective July 1, 1978; P.A. 95-283 amended Subsec. (d) to replace board of tax review with board of assessment appeals, effective July 6, 1995.

"Tax year" means assessment year; section discussed. 164 C. 178.

Sec. 12-81b. Establishment by ordinance of effective date for exemption of property acquired by certain institutions. Any municipality may, by ordinance, provide that the property tax exemption authorized by any of subdivisions (7) to (16), inclusive, (18), (27) and (29) of section 12-81 shall be effective as of the date of acquisition of the property to which the exemption applies and shall, in such ordinance, provide procedure for reimbursement of the tax-exempt organization for any tax paid by it for a period subsequent to said date and for any tax paid by the prior owner for a period subsequent to said date for which such organization reimbursed such owner on the transfer of title to such property.

(1967, P.A. 311; P.A. 08-185, S. 11.)

History: P.A. 08-185 added Sec. 12-81 (18), (27) and (29) to list of property tax exemptions for which municipality may set effective date, effective June 12, 2008, and applicable to assessment years commencing on or after October 1, 2007.

Interpretation of when exemption provided for in statute takes effect with discussion of parameters of exemption. 67 CA 505.

Sec. 12-81c. Municipal option to exempt certain motor vehicles. The legislative body of any municipality may, by ordinance, exempt from personal property taxation (1) any ambulance-type motor vehicle which is used exclusively for the purpose of transporting any medically incapacitated individual, except any such vehicle used to transport any such individual for profit, (2) any property owned by a nonprofit ambulance company, and (3) any motor vehicle owned by a person with disabilities, or owned by the parent or guardian of such person, which vehicle is equipped for purposes of adapting its use to the disability of such person, provided the legislative body of the municipality adopts a definition of such vehicle.

(P.A. 75-607, S. 2; P.A. 94-208; P.A. 98-125, S. 1, 2; P.A. 00-214.)

History: P.A. 94-208 applied exemption to property owned by a nonprofit ambulance company; P.A. 98-125 added Subdiv. (3) re vehicle owned by a person with disabilities which was adapted for use by the disabled person, effective May 27, 1998, and applicable to assessment years of municipalities commencing on or after October 1, 1998; P.A. 00-214 amended Subdiv. (3) to allow an exemption for vehicles owned by parents or guardians of persons with disabilities and deleted a provision limiting the kind of equipment which qualifies under that subdivision.

Sec. 12-81d. Notification of tax collector of exempt status of property. When any town receives by purchase, conveyance, gift or otherwise any property that would be exempt from property taxation under subdivision (4) of section 12-81, the chief executive officer of such town shall notify the tax collector of such town of the receipt of such property. Upon such notification the tax collector shall declare such property exempt from said taxation and shall not levy any property tax against the town for such property.

(P.A. 77-407.)

Sec. 12-81e. Exemption for certain vans used to transport employees to and from work. Any van owned by (1) an employer in the state, (2) a regional ride-sharing organization in the

state recognized by the Commissioner of Transportation, or (3) a dealer providing vans under lease to such employer or such regional ride-sharing organization, which is used for the transportation of employees to and from a place of employment in the state shall be exempt from the assessment for property taxes permitted and required under this chapter.

(P.A. 79-542, S. 2; P.A. 82-449, S. 2, 5.)

History: P.A. 82-449 broadened the exemption to include vans owned by certain ride-sharing organizations and dealers who lease vans to employers or ride-sharing organizations, effective July 1, 1982 and applicable to assessment year commencing October 1, 1982, and each assessment year thereafter.

Sec. 12-81f. Municipal option to provide additional exemption for veterans or spouses eligible for exemption under section 12-81. (a) Any municipality, upon approval by its legislative body, may provide that any veteran entitled to an exemption from property tax in accordance with subdivision (19) of section 12-81 shall be entitled to an additional exemption, provided such veteran's qualifying income does not exceed (1) the applicable maximum amount as provided under section 12-81*l*, or (2) an amount established by the municipality, not exceeding the maximum amount under said section 12-81*l* by more than twenty-five thousand dollars. The exemption provided for under this subsection shall be applied to the assessed value of an eligible veteran's property and, at the option of the municipality, may be an amount up to ten thousand dollars or an amount up to ten per cent of such assessed value.

(b) Any municipality, upon approval by its legislative body, may provide that any veteran's surviving spouse entitled to an exemption from property tax in accordance with subdivision (22) of section 12-81 shall be entitled to an additional exemption, provided such surviving spouse's qualifying income does not exceed (1) the maximum amount applicable to an unmarried person as provided under section 12-81*l*, or (2) an amount established by the municipality, not exceeding the maximum amount under said section 12-81*l* by more than twenty-five thousand dollars. The exemption provided for under this subsection shall be applied to the assessed value of an eligible surviving spouse's property and, at the municipality's option, may be in an amount up to ten thousand dollars or in an amount up to ten per cent of such assessed value.

(c) Any such veteran or spouse submitting a claim for such additional 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 additional exemption is claimed, provided when an applicant has filed for such exemption and received approval for the first time, such applicant shall be required to file for such exemption biennially thereafter, subject to the provisions of subsection (d) of this section. Each such application shall include a copy of such veteran's or 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 veteran or spouse ending immediately prior to the assessment date with respect to which such additional exemption is claimed.

(d) Any person who has submitted an application and been approved in any year for the additional exemption under subsection (a) or (b) of 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 person presumed to be qualified pursuant to this subsection. If any such person has qualifying income in excess of the maximum allowed under said subsection (a) or (b), such person 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 person has reapplied and again qualified for such exemption. Any person who fails to notify the assessor of such disqualification shall make payment to the municipality in the amount of property tax loss related to the exemption improperly taken.

(P.A. 82-318, S. 1, 3; P.A. 83-361, S. 2, 3; P.A. 84-486, S. 1, 2; P.A. 85-432, S. 1, 3; P.A. 87-404, S. 2, 11; P.A. 91-400, S. 1, 5; P.A. 02-137, S. 11; P.A. 03-44, S. 1; P.A. 04-257, S. 19.)

History: P.A. 82-318 effective June 9, 1982, and applicable to assessment years in municipalities commencing October 1, 1982, and thereafter; P.A. 83-361 increased the allowable income from $12,000 to $14,000 for a married veteran and from $10,000 to $12,000 for an unmarried veteran and deleted requirement that application be filed not later than 60 days before assessment date with respect to which exemption is claimed, allowing filing not later than such assessment date, effective July 1, 1983, and applicable to the assessment year in any municipality commencing October 1, 1983, and each assessment year thereafter; P.A. 84-486 inserted new Subsec. (b) allowing exemption at municipal option for surviving spouse of veteran, relettering and amending former Subsec. (b) accordingly, effective July 1, 1984, and applicable to the assessment year in any municipality commencing October 1, 1984, and each assessment year thereafter; P.A. 85-432 amended Subsec. (a) to clarify that the exemption from property tax at local option for property of veterans is an exemption of value up to $1,000 and not a reduction in tax to that amount; P.A. 87-404 deleted the specific description of qualifying income requirements and substituted in lieu thereof a reference to Sec. 12-81*l* as containing the qualifying income requirements, effective June 26, 1987, and applicable to the assessment year in any municipality commencing October 1, 1987, and each assessment year thereafter; P.A. 91-400 amended Subsec. (c) and added Subsec. (d) to provide for biennial reapplication, effective October 1, 1991, and applicable to assessment years of municipalities commencing on or after that date; P.A. 02-137 amended Subsecs. (a) and (b) to increase additional exemption amount from $1,000 to $10,000, effective July 1, 2002; P.A. 03-44 amended Subsecs. (a) and (b) to add provisions re qualifying income amount established by municipality and re municipal option for amount of exemption and make conforming changes, effective July 1, 2003, and applicable to assessment years commencing on or after October 1, 2003; P.A. 04-257 made a technical change in Subsec. (d), effective June 14, 2004.

Sec. 12-81g. Additional exemption from property tax for veterans. State reimbursement for related tax loss. (a) **Additional exemption commencing 1985 assessment year with maximum income requirements.** Effective for the assessment year commencing October 1, 1985, and each assessment year thereafter, any person entitled to an exemption from property tax in accordance with subdivision (19), (20), (21), (22), (23), (24), (25) or (26) of section 12-81, reflecting any increase made pursuant to the provisions of section 12-62g, shall be entitled to an additional exemption from such tax in an amount equal to twice the amount of the exemption provided for such person pursuant to any such subdivision, provided such person's qualifying

income does not exceed the applicable maximum amount as provided under section 12-81*l*, except that if such person has a disability rating of one hundred per cent as determined by the Veterans' Administration of the United States, the total of such adjusted gross income, individually, if unmarried, or jointly, if married, in the calendar year ending immediately preceding the assessment date with respect to which such additional exemption is allowed, is not more than twenty-one thousand dollars if such person is married or not more than eighteen thousand dollars if such person is not married. Any claimant who, for the purpose of obtaining an exemption under this section, wilfully fails to disclose all matters related thereto or with intent to defraud makes any false statement shall forfeit the right to claim such additional veteran's exemption.

(b) **Additional exemption commencing 1986 assessment year for veterans not eligible under subsection (a).** Effective for the assessment year commencing October 1, 1986, and each assessment year thereafter, any person entitled to an exemption from property tax in accordance with subdivision (19), (20), (21), (22), (23), (24), (25) or (26) of section 12-81, reflecting any increase made pursuant to the provisions of section 12-62g, and who is not receiving or is not eligible to receive the additional exemption under subsection (a) of this section, shall be entitled to an additional exemption from such tax in an amount equal to one-half of the amount of the exemption provided for such person pursuant to any such subdivision.

(c) **State reimbursement for tax loss related to subsection (a).** The state shall reimburse each town, city, borough, consolidated town and city and consolidated town and borough by the last day of each calendar year in which exemptions were granted to the extent of the revenue loss represented by the additional exemptions provided for in subsection (a) of this section. The Secretary of the Office of Policy and Management shall review each claim for such revenue loss as provided in section 12-120b. Any claimant aggrieved by the results of the secretary's review shall have the rights of appeal as set forth in section 12-120b. In the fiscal year commencing July 1, 2003, and in each fiscal year thereafter, the amount payable to each municipality in accordance with this section shall be reduced proportionately in the event that the total amount payable to all municipalities exceeds the amount appropriated.

(d) **Regulations related to determination of eligibility under subsection (a), biennial application for exemption and application to the state for reimbursement.** The Secretary of the Office of Policy and Management shall adopt regulations, in accordance with the provisions of chapter 54, establishing: (1) A procedure under which a municipality shall determine eligibility for the additional exemption under subsection (a) of this section, provided such procedure shall include a provision that when an applicant has filed for such exemption and received approval for the first time, such applicant shall be required to file for such exemption biennially thereafter, subject to the provisions of subsection (e) of this section; (2) the manner in which a municipality shall apply for reimbursement from the state for the revenue loss represented by the additional exemptions provided for in subsections (a) and (b) of this section, which shall provide a penalty for late filing of such application for reimbursement of two hundred fifty dollars but shall also provide that the secretary may waive such forfeiture in accordance with procedures and standards contained in such regulations; and (3) the manner in which the Office of Policy and Management may audit and make adjustments to applications for

reimbursement from municipalities for a period of not more than one year next succeeding the deadline for such application.

(e) **Qualification requirements in year when application is not submitted.** Any person who has submitted application and been approved in any year for the additional exemption under subsection (a) of this section shall, in the year immediately following approval, be presumed to be qualified for such exemption. If, in the year immediately following approval, such person has qualifying income in excess of the maximum allowed under said subsection (a), such person shall notify the tax assessor in the town allowing the additional exemption 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 person has reapplied and again qualified for such exemption. Any person who fails to notify the tax assessor of such disqualification shall make payment to the town in the amount of property tax loss related to the exemption improperly taken. Not more than thirty days after discovering such person's ineligibility for the exemption, the assessor shall send written notification of such person's identity to the Secretary of the Office of Policy and Management. If any payment was remitted under subsection (c) of this section with respect to a period for which such person was not eligible for the exemption, the amount of the next payment made to the town shall be reduced by the amount of payment made erroneously.

(P.A. 85-573, S. 2, 18; P.A. 86-133, S. 1, 2; P.A. 87-115, S. 6, 8; 87-404, S. 3, 6, 11; P.A. 88-120, S. 1, 2; 88-230, S. 1, 12; 88-342, S. 1, 4; P.A. 90-98, S. 1, 2; P.A. 93-142, S. 4, 7, 8; P.A. 95-220, S. 4–6; 95-283, S. 14, 68; P.A. 96-261, S. 3, 4; P.A. 99-89, S. 2, 10; June Sp. Sess. P.A. 01-6, S. 47, 85; June 30 Sp. Sess. P.A. 03-6, S. 59.)

History: P.A. 86-133 added Subsec. (d)(3) re audit of applications for reimbursement from municipalities; P.A. 87-115 amended Subsec. (d) to require regulations providing a penalty for late filing of the application for reimbursement and providing that the secretary of policy and management may waive such forfeiture in accordance with procedures and standards in the regulations; P.A. 87-404 amended Subsec. (a) by deleting the specific description of qualifying income requirements and substituted in lieu thereof a reference to Sec. 12-81*l* as containing the qualifying income requirements, effective June 26, 1987, and applicable to the assessment year in any municipality commencing October 1, 1987, and each assessment year thereafter and added Subsec. (e) providing an appeals procedure in the event of denial of application for the additional exemption from property tax for veterans, effective June 26, 1987, and applicable to appeals in any municipality in the assessment year commencing October 1, 1987, and each assessment year thereafter; P.A. 88-120 provided in Subsec. (d) that a veteran eligible for the additional exemption under Subsec. (a) of this section shall be required to file biennially after initial qualification and added Subsec. (f) concerning notice to the assessor when income exceeds the qualifying maximum in the year immediately following a year in which filing occurs; P.A. 88-342 substituted town, city, borough, consolidated town and city and consolidated town and borough for municipality in Subsec. (c), effective June 6, 1988, and applicable to assessment years commencing on or after October 1, 1987; P.A. 95-283 changed location of appeal from the judicial district in which the application is filed to the judicial district of Hartford-New Britain, effective October 1, 1996 (Revisor's note: P.A. 88-230, 90-98, 93-142 and 95-220 authorized substitution of "judicial district of Hartford" for "judicial district of Hartford-New Britain" in

1995 public and special acts, effective September 1, 1998); P.A. 96-261 repealed changes made by P.A. 95-283, effective June 10, 1996; P.A. 99-89 amended Subsecs. (a) and (b) to add reference to increase made pursuant to Sec. 12-62g and amended Subsec. (f) to add provision re notice by the assessor of discovery of ineligibility of a veteran, effective June 3, 1999; June Sp. Sess. P.A. 01-6 amended Subsec. (a) to provide for forfeiture of the additional exemption in case of failure to disclose related matters or false statement, made technical changes in Subsec. (b), (c), and (d), and provide for review by the Secretary of the Office of Policy and Management of claims of loss and a right to appeal such review in Subsec. (c), and deleted former Subsec. (e) re appeal of decision re exemption , redesignating former Subsec. (f) as Subsec. (e), effective July 1, 2001; June 30 Sp. Sess. P.A. 03-6 amended Subsec. (c) to delete provision re reimbursement for revenue loss under Subsec. (b) and to provide for reduction in reimbursement for fiscal years commencing July 1, 2003, and thereafter in the event total amount payable exceeds the amount appropriated, effective August 20, 2003, and applicable to assessment years commencing on or after October 1, 2002.

Sec. 12-81h. Municipal option to allow exemption applicable to assessed value of a motor vehicle specially equipped for disabled veteran eligible for exemption under section 12-81 related to disability. Any municipality, upon approval by its legislative body, may allow an exemption from property tax to be determined as a uniform percentage of the assessed value of any one motor vehicle owned by any veteran with a condition of disability enabling such veteran to qualify for the exemption from property tax currently allowed under subdivision (20) or subdivision (21) of section 12-81, provided such motor vehicle must be specially equipped for purposes of adapting its use to the disability of such veteran.

(P.A. 85-432, S. 2, 3.)

Sec. 12-81i. Municipal option to provide additional exemption for persons totally disabled and eligible for exemption under section 12-81. (a) Any municipality, upon approval by its legislative body, may provide that any person entitled to the exemption from property tax applicable to the assessed value of property up to the amount of one thousand dollars, as provided under subdivision (55) of section 12-81, shall be entitled to an additional exemption from such tax in an amount up to one thousand dollars of such assessed value, provided such person's qualifying income does not exceed the applicable maximum amount as provided under section 12-81*l*.

(b) Any person submitting a claim for the additional exemption as provided under subsection (a) of this section shall be required to file an application, on a form prepared for such purpose by the assessor, not later than the date of the assessment list with respect to which such additional exemption is claimed. Each such application shall include a copy of such person's federal income tax return, or in the event a return is not filed, such evidence related to income as may be required by the assessor for the tax year of such person ending immediately prior to the approval of a claim for such additional exemption.

(P.A. 85-294, S. 1, 2; P.A. 87-404, S. 4, 11.)

History: P.A. 85-294 effective June 4, 1985, and applicable to the assessment year in any municipality commencing October 1, 1985, and thereafter; P.A. 87-404 amended Subsec. (a) by deleting the specific description of qualifying income requirements and substituted in lieu thereof a reference to Sec. 12-81*l* as containing the qualifying income requirements, effective June 26, 1987, and applicable to the assessment year in any municipality commencing October 1, 1987, and each assessment year thereafter.

See Sec. 12-94a re state reimbursement for loss of tax revenue from totally disabled persons.

Sec. 12-81j. Municipal option to provide additional exemption for blind persons eligible for exemption under section 12-81. (a) Any municipality, upon approval by its legislative body, may provide that any person entitled to the exemption from property tax applicable to the assessed value of property up to the amount of three thousand dollars, as provided under subdivision (17) of section 12-81, shall be entitled to an additional exemption from such tax in an amount up to two thousand dollars of such assessed value, provided such person's qualifying income does not exceed the applicable maximum amount as provided under section 12-81*l*.

(b) Any person submitting a claim for the additional exemption as provided under subsection (a) of this section shall be required to file an application, on a form prepared for such purpose by the assessor, not later than the date of the assessment list with respect to which such additional exemption is claimed. Each such application shall include a copy of such person's federal income tax return, or in the event a return is not filed, such evidence related to income as may be required by the assessor for the tax year of such person ending immediately prior to the approval of a claim for such additional exemption.

(P.A. 85-165, S. 1, 2; P.A. 87-404, S. 5, 11.)

History: P.A. 85-165 effective May 13, 1985, and applicable to the assessment year in any municipality commencing October 1, 1985, and each assessment year thereafter; P.A. 87-404 amended Subsec. (a) by deleting the specific description of qualifying income requirements and substituted in lieu thereof a reference to Sec. 12-81*l* as containing the qualifying income requirements, effective June 26, 1987, and applicable to the assessment year in any municipality commencing October 1, 1987, and each assessment year thereafter.

See Sec. 12-92 re filing of proof of blindness.

See Sec. 12-94 re filing for exemption, preparation of list of persons found by the assessors to be entitled to exemption, and furnishing of additional evidence of eligibility.

Sec. 12-81k. Extension of time to file application for exemption under subdivisions (59), (60), (70), (72) and (74) of section 12-81. Whenever any person claiming the exemption from property tax under the provisions of subdivisions (59), (60), (70), (72) and (74) of section 12-81 has failed to file a claim with the assessor or board of assessors as required in said subdivisions, the assessor or board of assessors, upon receipt of a request from such person, may allow an extension of time until the fifteenth day of December for the filing of such claim, provided whenever an extension of time is so allowed, such person shall be required to pay a fee for late filing to the municipality in which the property, with respect to which such claim is submitted, is

situated, unless such fee is waived by the assessor or board of assessors. Said fee shall be calculated as follows: If the assessed value of the property with respect to which such claim is submitted is one hundred thousand dollars or less, said fee shall be fifty dollars; if the assessed value of the property with respect to which such claim is submitted is greater than one hundred thousand dollars but less than two hundred fifty thousand dollars, said fee shall be one hundred fifty dollars; if the assessed value of the property with respect to which such claim is submitted is equal to or greater than two hundred fifty thousand dollars but less than five hundred thousand dollars, said fee shall be two hundred fifty dollars; if the assessed value of the property with respect to which such claim is submitted is equal to or greater than five hundred thousand dollars, said fee shall be five hundred dollars. If any person is granted an extension of the November first date for filing a tax list in accordance with section 12-42, the date by which he shall be required to claim an exemption under subdivision (59), (60), (70), (72) or (74) of section 12-81 shall be automatically extended to the fifteenth day of December and such person shall not be required to request an extension of the filing date for such claim.

(P.A. 87-240, S. 1, 4; P.A. 88-287, S. 3, 5; 88-364, S. 18, 123; P.A. 90-270, S. 32, 38; P.A. 95-307, S. 4, 14; P.A. 96-265, S. 2, 5; P.A. 97-244, S. 8, 13.)

History: P.A. 87-240 effective June 1, 1987, and applicable to the assessment year commencing October 1, 1987, and each assessment year thereafter; P.A. 88-287 added reference to Sec. 12-81(69), effective June 6, 1988, and applicable to assessment years of municipalities commencing on or after October 1, 1988; P.A. 88-364 made technical changes; P.A. 90-270 added provisions re exemptions under Sec. 12-81(72); P.A. 95-307 reduced the time for filing an extension from 60 to 30 days and eliminated obsolete references to the 1986 assessment year, effective July 6, 1995; P.A. 96-265 added reference to Sec. 12-81(74), effective October 1, 1996, and applicable to assessment years commencing on or after said date; P.A. 97-244 transferred authority to grant extensions for property tax exemptions from the Secretary of the Office of Policy and Management to tax assessors, deleted requirement of written requests, provided for extensions until December 15, rather than 30 days after the filing deadline and authorized assessors to waive the filing fee, effective July 1, 1997.

Sec. 12-81*l*. Uniform income requirements for exemptions from property tax under sections 12-81f, 12-81g, 12-81i and 12-81j. Whenever used in sections 12-81f, 12-81g, 12-81i and 12-81j, "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.

(P.A. 87-404, S. 1, 11; P.A. 06-153, S. 1.)

History: P.A. 87-404, S. 1 effective June 26, 1987, and applicable to the assessment year in any municipality commencing October 1, 1987, and each assessment year thereafter; P.A. 06-153 redefined "qualifying income" to exclude veterans' disability payments.

Sec. 12-81m. Municipal option to abate up to fifty per cent of property taxes of dairy farm, fruit orchard, vegetable, nursery, nontraditional or tobacco farm or commercial lobstering business operated on maritime heritage land. A municipality may, by vote of its legislative body or, in a municipality where the legislative body is a town meeting, by vote of the board of selectmen, and by vote of its board of finance, abate up to fifty per cent of the property taxes of any of the following properties provided such property is maintained as a business: (1) Dairy farm, (2) fruit orchard, including a vineyard for the growing of grapes for wine, (3) vegetable farm, (4) nursery farm, (5) any farm which employs nontraditional farming methods, including, but not limited to, hydroponic farming, (6) tobacco farms, or (7) commercial lobstering businesses operated on maritime heritage land, as defined in section 12-107b. Such a municipality may also establish a recapture in the event of sale provided such recapture shall not exceed the original amount of taxes abated and may not go back further than ten years. For purposes of this section, the municipality may include in the abatement for such fruit orchard any building for seasonal residential use by workers in such orchard which is adjacent to the fruit orchard itself, but shall not include any residence of the person receiving such abatement.

(P.A. 90-270, S. 35, 38; May Sp. Sess. P.A. 92-17, S. 42, 59; P.A. 93-254, S. 1, 2; P.A. 94-201, S. 6, 7; P.A. 07-127, S. 13.)

History: P.A. 90-270, S. 35 effective June 8, 1990, and applicable to assessment years of municipalities commencing on or after October 1, 1990; May Sp. Sess. P.A. 92-17 included fruit orchards; P.A. 93-254 included vineyards used for growing wine grapes and permitted municipality to include seasonal residential buildings in the fruit orchard abatement, effective June 23, 1993, and applicable to assessment years of municipalities commencing on or after October 1, 1993; P.A. 94-201 added Subdivs. (3) to (6), inclusive, re vegetable farms, nursery farms, nontraditional farms and tobacco farmers, effective July 1, 1994 (Revisor's note: In Subdiv. (6) the word "farmers" was replaced editorially by the Revisors with "farms" for grammatical correctness and consistency); P.A. 07-127 added Subdiv. (7) re commercial lobstering business operated on maritime heritage land, effective July 1, 2007.

Sec. 12-81n. Municipal option to provide additional exemption for businesses offering child day care services to residents. Any municipality, upon approval by its legislative body, may provide an exemption from property tax of property subject to taxation under chapter 208 of a business which offers child day care services to residents of the municipality, provided such business is not regularly engaged in the construction or operation of child day care facilities. Such exemption shall be in the amount of (1) up to one hundred per cent of the assessed value of

the property of the business used in providing day care services; and (2) up to ten per cent of the balance of the assessed value of the property of the business.

(P.A. 90-298, S. 2.)

Sec. 12-81o. Municipal option to abate property taxes on certain food manufacturing plants. 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, abate the property taxes due for any tax year or the interest on delinquent taxes with respect to any food manufacturing plant situated on not less than one hundred acres and served by a regional sewer system whose treatment facility is in an adjacent town.

(P.A. 94-145, S. 2, 4.)

History: P.A. 94-145 effective May 25, 1994, and applicable to assessment years commencing on and after October 1, 1991.

Sec. 12-81p. Municipal option to abate property taxes on amusement theme parks. 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, abate the property taxes due for any tax year or the interest on delinquent taxes with respect to any amusement theme park which consists of at least two hundred acres and which has been in operation for not less than one hundred years and has been determined to be historic.

(P.A. 94-145, S. 3, 4.)

History: P.A. 94-145 effective May 25, 1994, and applicable to assessment years commencing on and after October 1, 1988.

Sec. 12-81q. Municipal option to abate property taxes on infrastructure of certain water companies. 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, abate for a period of up to ten years all or a portion of the property taxes due on and after July 1, 1997, for property owned by an entity that has acquired a water company pursuant to the provisions of section 16-262o. The acquiring entity shall only be entitled to an abatement for those costs incurred by such entity to make improvements on the infrastructure and related property of the acquired water company, when such improvements were ordered by the Public Utilities Regulatory Authority or the Department of Public Health and necessary in order for the entity to provide continuous, adequate water service.

(P.A. 97-275, S. 1, 2; P.A. 11-80, S. 1.)

History: P.A. 97-275 effective July 1, 1997; pursuant to P.A. 11-80, "Department of Public Utility Control" was changed editorially by the Revisors to "Public Utilities Regulatory Authority", effective July 1, 2011.

Sec. 12-81r. Municipal option to abate or forgive taxes or fix assessment on contaminated real property. (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, deemed by the municipality to be abandoned or a brownfield, as defined in subdivision (1) of subsection (a) of section 32-9kk; 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.

(b) Any abatement or forgiveness of taxes or fixed assessment or any combination thereof under subsection (a) of this section shall be approved by vote of the board of finance, if applicable, and the legislative body of the municipality, or by vote of the board of finance, if applicable, and the board of selectmen in a municipality where the legislative body is a town meeting and contingent upon any other conditions deemed appropriate by such body.

(c) A municipality shall notify the Commissioner of Energy and Environmental Protection, the Commissioner of Economic and Community Development and the Secretary of the Office of Policy and Management not later than thirty days after granting any abatement or forgiveness of taxes or any fixed assessment under subsection (a) of this section. Such notice shall provide the owner’s or purchaser’s name, as the case may be, and the address of the property.

(P.A. 97-109, S. 1, 2; P.A. 98-253, S. 1; P.A. 05-288, S. 51; P.A. 10-135, S. 3; P.A. 11-80, S. 1; 11-104, S. 2.)

History: P.A. 97-109 effective June 6, 1997, and applicable to assessment years commencing on or after October 1, 1997; P.A. 98-253 entirely replaced previous provisions re property tax abatement on environmentally impacted sites with new Subsecs. (a) to (c), inclusive, adding provision in new Subsec. (a) re forgiveness of taxes, and provisions of new Subsec. (c) re notification of state officials; P.A. 05-288 made a technical change in Subsec. (c), effective July 13, 2005; P.A. 10-135 amended Subsec. (a) to include provision re brownfield in Subdiv. (2) and

add Subdiv. (3) re fixed assessment and amended Subsecs. (b) and (c) to include provisions re fixed assessment, effective July 1, 2010, and applicable to assessment years commencing on and after October 1, 2010; pursuant to P.A. 11-80, "Commissioner of Environmental Protection" was changed editorially by the Revisors to "Commissioner of Energy and Environmental Protection", effective July 1, 2011; P.A. 11-104 made a technical change in Subsec. (c), effective July 8, 2011.

Sec. 12-81s. Municipal option to exempt commercial fishing apparatus. Any municipality, upon approval by its legislative body, may provide an exemption from property tax of commercial fishing apparatus which is subject to taxation under chapter 208, provided the commercial fishing apparatus has a value of more than five hundred dollars.

(P.A. 98-262, S. 18, 22.)

History: P.A. 98-262 effective June 8, 1998, and applicable to assessment years commencing on or after October 1, 1998.

Sec. 12-81t. Municipal option to abate property taxes on information technology personal property. Any municipality may, by vote of its legislative body or, in a municipality where the legislative body is a town meeting, by vote of the board of selectmen, abate up to one hundred per cent of the property taxes due for any tax year with respect to information technology personal property.

(P.A. 98-242, S. 6, 9.)

History: P.A. 98-242 effective June 8, 1998, and applicable to assessment years of municipalities commencing on or after October 1, 1998.

Sec. 12-81u. Municipal option to abate property taxes on property of certain communications establishments. Any municipality may, by vote of its legislative body or, in a municipality where the legislative body is a town meeting, by vote of the board of selectmen, abate up to one hundred per cent of the property taxes due for any tax year with respect to real or personal property of any communications establishment with a North American Industrial Classification Code of 515111, 515112, 515120, 515210, 517110 or 517410.

(P.A. 98-242, S. 7, 9; P.A. 11-140, S. 14.)

History: P.A. 98-242 effective June 8, 1998, and applicable to assessment years of municipalities commencing on or after October 1, 1998; P.A. 11-140 replaced references to Standard Industrial Classification Codes with references to North American Industrial Classification Codes, effective October 1, 2011, and applicable to assessment years commencing on or after that date.

Sec. 12-81v. Municipal option to abate taxes on property of electric cooperatives. 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, abate the property taxes due for any tax year

with respect to any property of an electric cooperative organized pursuant to chapter 597 that is operating within the boundaries of the municipality.

(P.A. 98-28, S. 76, 117.)

History: P.A. 98-28 effective July 1, 1998.

Sec. 12-81w. Municipal option to abate or exempt a portion of property taxes of local firefighters and certain emergency and civil preparedness personnel. The legislative body of any municipality may establish, by ordinance, a program to provide property tax relief for the nonsalaried local emergency management director and for any individual who volunteers his or her services as a firefighter, fire police officer, as defined in subsection (a) of section 7-308, emergency medical technician, paramedic, civil preparedness staff, an active member of a volunteer canine search and rescue team, as defined in section 5-249, an active member of a volunteer underwater search and rescue team, or an ambulance driver in the municipality. Such tax relief may provide either (1) an abatement of up to one thousand dollars in property taxes due for any fiscal year, or (2) an exemption applicable to the assessed value of real or personal property up to an amount equal to the quotient of one million dollars divided by the mill rate, in effect at the time of assessment, expressed as a whole number of dollars per one thousand dollars of assessed value. Any ordinance may authorize interlocal agreements for the purpose of providing property tax relief to such volunteers who live in one municipality but volunteer their services in another municipality.

(P.A. 99-272, S. 6, 7; P.A. 00-120, S. 10, 13; P.A. 01-187, S. 21, 25; P.A. 04-241, S. 2; P.A. 11-21, S. 3; 11-243, S. 2.)

History: P.A. 99-272 effective June 15, 1999, and applicable to assessment years commencing on or after October 1, 1999; P.A. 00-120 made nonsalaried local directors of civil preparedness eligible and authorized municipalities to establish a property tax exemption in lieu of an abatement, effective May 26, 2000, and applicable to assessment years commencing October 1, 1999; P.A. 01-187 provided for tax relief for civil preparedness staff volunteers, effective October 1, 2001, and applicable to assessment years commencing on and after October 1, 2001; P.A. 04-241 provided for tax relief for active members of volunteer canine search and rescue teams; P.A. 11-21 replaced "local director of civil preparedness" with "local emergency management director" and made a technical change; P.A. 11-243 provided for tax relief for fire police officers and active members of volunteer underwater search and rescue teams and made a technical change, effective July 1, 2011.

Sec. 12-81x. Municipal option to abate taxes of surviving spouse of police officers or firefighters. The legislative body of any municipality may establish, by ordinance, a program to abate all or a portion of the property taxes due with respect to real property owned and occupied as the principal residence of the surviving spouse of a police officer or firefighter who dies while in the performance of such officer's or firefighter's duties.

(P.A. 00-215, S. 10, 11.)

History: P.A. 00-215 effective June 1, 2000.

Sec. 12-81y. Municipal option to abate property taxes on school buses. Any municipality, by vote of its legislative body or, in a municipality where the legislative body is a town meeting, by vote of the board of selectmen, may abate up to one hundred per cent of the property taxes due, for any assessment year commencing on or after October 1, 2001, with respect to a new school bus, as defined in section 14-275.

(P.A. 00-192, S. 50, 102.)

History: P.A. 00-192 effective July 1, 2000.

Sec. 12-81z. Municipal option to abate taxes on property of nonstock corporation providing citizenship classes. Any municipality may, by vote of its legislative body or, in a municipality where the legislative body is a town meeting, by vote of the board of selectmen, abate up to one hundred per cent of the property taxes due for any tax year with respect to real or personal property of any nonstock corporation which provides classes on United States citizenship, provided no officer, director or member of such corporation receives, in any year for which such abatement is effective, any pecuniary profit or any distribution of profits from the operations of such corporation, except reasonable compensation for expenses or for services in effecting the purposes of such classes.

(P.A. 00-130, S. 1, 2.)

History: P.A. 00-130 effective October 1, 2000, and applicable to assessment years commencing October 1, 2000.

Sec. 12-81aa. Municipal option to abate taxes for urban and industrial reinvestment sites. (a) If the real property of an "eligible industrial site investment project" or an "eligible urban reinvestment project", each as defined in section 32-9t, which has received written approval from the Commissioner of Economic and Community Development for a credit under section 32-9t, does not otherwise qualify for abatement or exemption of property taxes under any other provision of the general statutes, the municipality in which such project is located may, for a period of five assessment years following the certification of the project under section 32-9t, abate fifty per cent of the portion of the property tax due that is attributable to the increased value of such property as a result of the approved remediation, construction or other development under section 32-9t. 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.

(b) A municipality shall notify the Commissioner of Economic and Community Development and the Secretary of the Office of Policy and Management not later than thirty days after granting any abatement of taxes under subsection (a) of this section. Such notice shall provide the owner or purchaser's name, as the case may be, and the address of the property.

(P.A. 00-170, S. 39, 42.)

History: P.A. 00-170 effective July 1, 2000.

Sec. 12-81bb. Municipal option to provide property tax credits for affordable housing deed restrictions. (a) As used in this section:

(1) "Residential property" means a single parcel of property on which is situated a single-family residence or a multi-family building;

(2) "Affordable housing deed restrictions" means deed restrictions filed on the land records of the municipality, containing covenants or restrictions that require such single-family residence or the dwelling units in such multi-family building to be sold or rented only to persons or families whose income is less than or equal to eighty per cent of the area median income or the state median income, whichever is less, and that shall constitute "affordable housing" within the meaning of section 8-39a;

(3) "Long term" means a time period no shorter in duration than the minimum time period for affordability covenants or restrictions in deeds pursuant to subsection (a) of section 8-30g; and

(4) "Binding" means not subject to revocation, either by the owner or a subsequent owner acting unilaterally, or by the owner or a subsequent owner acting jointly with others, until the expiration of the long-term deed restriction time period and enforceable for the duration of the long-term deed restriction time period both by the municipality and by any resident of the municipality.

(b) Any municipality may, by ordinance adopted by its legislative body, provide property tax credits to owners of residential property who place long-term, binding affordable housing deed restrictions on such residential property in accordance with the provisions of this section.

(P.A. 00-206, S. 2; P.A. 02-87, S. 2.)

History: P.A. 02-87 amended definition of "residential property" in Subsec. (a)(1) by deleting "in which the owner is an occupant".

Sec. 12-81cc. Portability of certain veterans' property tax exemptions. Any person who has established his or her entitlement to a property tax exemption under subdivisions (19), (20), (22), (23), (24), (25), (26), (28) or (53) of section 12-81 for a particular assessment year shall be issued a certificate as to such entitlement by the tax assessor of the relevant municipality. Such person shall be entitled to such exemption in any municipality in this state for such assessment year provided a copy of such certificate is provided to the tax assessor of any municipality in which such exemption is claimed and further provided such person would otherwise have been eligible for such exemption in such municipality if he or she had filed for such exemption as provided under the general statutes.

(P.A. 04-40, S. 1.)

History: P.A. 04-40 effective October 1, 2004, and applicable to assessment years commencing on or after that date.

Sec. 12-81dd. Municipal option to abate real or personal property taxes paid by a nonprofit land conservation organization. Any municipality may, upon approval by its legislative body, abate the real or personal property taxes due for any portion of a tax year or the interest on delinquent taxes with respect to any tax paid by a nonprofit land conservation organization that was due for a period before the date of acquisition but which was paid subsequent to the date of acquisition.

(P.A. 07-170, S. 1; P.A. 10-32, S. 33.)

History: P.A. 07-170 effective June 29, 2007, and applicable to assessment years commencing on or after October 1, 2007; P.A. 10-32 made technical changes, effective May 10, 2010.

Sec. 12-81ee. Terms of stipulated judgment not affected by property tax exemption for certain open space land. Nothing in subparagraph (A) of subdivision (7) of section 12-81 shall be construed to affect the terms of any stipulated judgment with regard to the imposition of property taxes.

(P.A. 08-174, S. 9.)

History: P.A. 08-174 effective June 13, 2008.

Sec. 12-82. Exemptions of veterans of allied services of First World War. Any person who is a citizen of the United States, was in the military or naval service of a government allied or associated with that of the United States during the First World War, was a resident of the United States at the time of enlistment or enrollment in such service, was a member of such service between April 6, 1917, and July 2, 1921, and received an honorable discharge therefrom, and who has furnished proof of his military or naval service by having had his honorable discharge certificate or a certified copy thereof recorded by the town clerk of the town of which he is a resident shall be entitled to the property exemption provided for in subdivision (19) of section 12-81.

(1949 Rev., S. 1768; 1961, P.A. 342.)

History: 1961 act removed minimum service requirement.

See Sec. 12-90 re limitation on number of exemptions allowed.

Held valid as promotion of public welfare by rewards to those who fought together in a common cause. 135 C. 210.

Secs. 12-83 and 12-84. Exemption of disabled veterans over sixty-five. Veterans of Second World War; establishment of right to future exemptions. Sections 12-83 and 12-84 are repealed, effective May 26, 2000.

(1949 Rev., S. 1772; June, 1955, S. 1062d; P.A. 00-120, S. 12, 13.)

Sec. 12-85. Veterans' exemptions, residence and record ownership requirements. The words "any resident of this state", when used in any section of the general statutes as applied to the eligibility of veterans or their relatives for tax exemption, mean a resident on the date of assessment of the property concerning which exemption is claimed, and record ownership of the property in question by husband or wife, or other claimant, on the date of assessment shall be held necessary to the exemption of all or any part of the ensuing tax.

(1949, S. 1051d, 1117d.)

Sec. 12-86. Termination date of Second World War. The Second World War, for the purpose of property tax exemptions granted under subdivision (19) of section 12-81, shall be deemed to have been terminated as of twelve o'clock midnight, December 31, 1947. No exemptions shall be granted except to those who were in service on December 31, 1947, or prior thereto.

(1949, S. 1055d.)

Sec. 12-87. Additional report. Property, when taxable. During any year for which a report is not required by subdivisions (7), (10) and (11) of section 12-81, a report shall be filed during the time prescribed by law for the filing of assessment lists next succeeding the acquiring of property not theretofore made exempt by said subdivisions. Property otherwise exempt under any of said subdivisions and this section shall be subject to taxation until the requirements of said subdivisions and of this section have been complied with.

(1949 Rev., S. 1762.)

Cited. 144 C. 206; 169 C. 454.

Cited. 2 CA 152.

Educational societies must file for tax exemption under Sec. 12-81(7). 3 CS 387. Cited. 4 CS 459.

Sec. 12-87a. Quadrennial property tax exemption statements; extension of time to file. Whenever any organization claiming exemption from property tax under the provisions of subdivision (7), (10), (11) or (16) of section 12-81 has not filed within the time prescribed, a quadrennial statement concerning such claim for exemption as required in said subdivisions, the assessor or board of assessors of the municipality in which the property is situated, upon receipt of proof of substantial compliance by such organization with the requirements concerning submission of such statement, may allow an extension of time not exceeding sixty days within which such statement may be filed, provided whenever an extension of time is so allowed, such organization shall pay a fee of thirty-five dollars for late-filing to the municipality in which the property with respect to which such statement is submitted is situated.

(P.A. 79-51, S. 1, 2; P.A. 90-271, S. 5, 24; P.A. 98-242, S. 2, 9.)

History: P.A. 90-271 made a technical change; P.A. 98-242 changed requirement that the Office of Policy and Management approve extension requests to require approval by local assessors, effective June 8, 1998.

Sec. 12-88. When property otherwise taxable may be completely or partially exempted. Real property belonging to, or held in trust for, any organization mentioned in subdivision (7), (10), (11), (13), (14), (15), (16) or (18) of section 12-81, which real property is so held for one or more of the purposes stated in the applicable subdivision, and from which real property no rents, profits or income are derived, shall be exempt from taxation though not in actual use therefor by reason of the absence of suitable buildings and improvements thereon, if the construction of such buildings or improvements is in progress. The real property belonging to, or held in trust for, any such organization, not used exclusively for carrying out one or more of such purposes but leased, rented or otherwise used for other purposes, shall not be exempt. If a portion only of any lot or building belonging to, or held in trust for, any such organization is used exclusively for carrying out one or more of such purposes, such lot or building shall be so exempt only to the extent of the portion so used and the remaining portion shall be subject to taxation.

(1949 Rev., S. 1763.)

Cited. 119 C. 57; 125 C. 59. Property used as residence for teachers is used for "other purposes". 138 C. 347. Cited. 144 C. 206. Burden is on claimant to file report establishing its right to exemption. 158 C. 138. Apartment used exclusively to house medical personnel in close proximity to hospital is tax-exempt despite fact rent is collected from the tenants. 160 C. 370. Cited. 169 C. 454; 172 C. 439. Prior cases misread Sec. 12-81 to require that the property for which tax exemption is sought produce no rent, profits or income, and restriction relating to "rents, profits or income" is only relevant if the property is not being used for charitable or other exempt purpose by reason of the absence of suitable buildings or improvements thereon, if construction of such buildings or improvements is in progress; property taxes may be apportioned based on the physical use of the subject property, but where charitable and noncharitable aspects of nonprofit skilled nursing facility are fully integrated and intertwined, the facility does not qualify for apportionment. 290 C. 695.

Cited. 2 CA 152; 9 CA 448.

Burden on plaintiff to show property used exclusively for one of the purposes specified. 4 CS 459. Monthly payment made by inmate or Department of Correction to halfway house is not rent, but is in furtherance of charitable purpose of providing inmates transition into society. 47 CS 520.

Sec. 12-88a. Application of property tax to real property acquired by a quasi-public agency but not held or used for purposes of such quasi-public agency. (a) As used in this section, "quasi-public agency" has the meaning as provided in subdivision (1) of section 1-120.

(b) Notwithstanding any other provision of the general statutes exempting real property owned by a quasi-public agency from municipal property taxation, any real property acquired by a quasi-public agency for future use which is not during an assessment year held or used in

furtherance of one or more purposes of such quasi-public agency under any provision of the general statutes or any other public purpose shall be subject to property taxation for such assessment year in the municipality in which such property is located provided each of the following conditions is satisfied: (1) Such property has been owned of record by the quasi-public agency for a period of at least one year prior to and including the assessment date for such assessment year, (2) such property is used during such assessment year for an income producing purpose, (3) such property would be subject to real property taxation under this chapter but for its ownership by the quasi-public agency, and (4) grants or payments in lieu of property taxes are not otherwise being made to the municipality with respect to such property by the quasi-public agency, the state or any other person pursuant to law or any agreement with such municipality.

(P.A. 03-246, S. 1.)

History: P.A. 03-246 effective October 1, 2003, and applicable to assessment years commencing on or after that date.

Sec. 12-89. Assessors to determine exemptions. The board of assessors of each town, consolidated town and city or consolidated town and borough shall inspect the statements filed with it and required by sections 12-81 and 12-87 from scientific, educational, literary, historical, charitable, agricultural and cemetery organizations, shall determine what part, if any, of the property claimed to be exempt by the organization shall be in fact exempt and shall place a valuation upon all such property, if any, as is found to be taxable, provided any property acquired by any tax-exempt organization after the first day of October shall first become exempt on the assessment date next succeeding the date of acquisition. Any organization filing a tax-exempt statement, aggrieved at the action of the assessor or board of assessors, may appeal, within the time prescribed by law for such appeals, to the board of assessment appeals. Any such organization claiming to be aggrieved by the action of the board of assessment appeals may, within two months from the time of such action, make application in the nature of an appeal therefrom to the superior court for the judicial district in which such property is situated.

(1949 Rev., S. 1764; 1961, P.A. 367; P.A. 76-436, S. 302, 681; P.A. 78-280, S. 1, 127; P.A. 88-230, S. 1, 12; P.A. 90-98, S. 1, 2; P.A. 93-142, S. 4, 7, 8; P.A. 95-220, S. 4–6; 95-283, S. 40, 68; P.A. 99-215, S. 24, 29; P.A. 00-18, S. 1, 3.)

History: 1961 act provided that property acquired between assessment dates by tax-exempt organization becomes exempt on list next succeeding acquisition; P.A. 76-436 substituted superior court for court of common pleas and included judicial districts, effective July 1, 1978; P.A. 78-280 deleted reference to counties; P.A. 95-283 replaced board of tax review with board of assessment appeals and provided that appeals of board decisions be made to the judicial district of Hartford-New Britain instead of the district in which the town or city is situated, effective July 6, 1995 (Revisor's note: P.A. 88-230, 90-98, 93-142 and 95-220 authorized substitution of "judicial district of Hartford" for "judicial district of Hartford-New Britain" in 1995 public and special acts, effective September 1, 1998); P.A. 99-215 replaced "judicial district of Hartford" with "judicial district of New Britain", effective June 29, 1999; P.A. 00-18 provided that property acquired by a tax-exempt organization after the first day of October shall first become exempt on the assessment date next succeeding the date of acquisition, and

provided that appeals from action of board be taken in the judicial district where the property is situated, effective July 1, 2000.

Cited. 135 C. 231. Legislative history of property tax exemption statute. 158 C. 138. Cited. 192 C. 434; 234 C. 169.

Section limited to specific types of Connecticut organizations exempted under Sec. 12-81(7), (10) and (11) and required to file quadrennial statements; others must use other appeal procedures. 32 CS 140.

Sec. 12-89a. Certain organizations may be required by assessor to submit evidence of exemption from federal income tax. Any organization claiming exemption from property tax in any municipality in which real or personal property belonging to such organization is situated, which exemption is claimed with respect to all or a portion of such property under the provisions of any of the subdivisions (7), (8), (10), (11), (12), (13), (14), (15), (16), (18), (27), (29), (49) or (58) of section 12-81, may be required upon request, at any time, by the assessor or board of assessors in such municipality to submit evidence of certification from the Internal Revenue Service, effective at the time of such request and in whatever form is then in use under Internal Revenue Service procedure for purposes of such certification, that such organization has been approved for exemption from federal income tax as an exempt organization under Section 501(c) or 501(d) of the Internal Revenue Code.

(P.A. 86-101, S. 1, 2.)

History: P.A. 86-101 effective May 6, 1986, and applicable in any municipality to the assessment year commencing October 1, 1986, and each assessment year thereafter.

Cited. 228 C. 375.

Sec. 12-90. Limitation on number of exemptions allowed. (a) No individual entitled to exemption under two or more of subdivisions (19), (20), (22), (23), (25), (26) and (28) of section 12-81 and under section 12-82 shall receive more than one exemption.

(b) Notwithstanding the provisions of subsection (a) of this section, any individual entitled to the exemption from property tax allowed in accordance with subdivision (22) of said section 12-81 for the surviving spouse of a veteran as defined therein, which individual, except for said provisions of subsection (a) hereof, would also be entitled to the exemption from property tax allowed in accordance with subdivision (19) of said section 12-81 for veterans as defined therein, shall be entitled to receive the amount of exemption allowed under said subdivision (22) as such a surviving spouse and, in addition, the amount of exemption allowed under said subdivision (19) as a veteran qualified for such exemption thereunder.

(1949 Rev., S. 1764; 1969, P.A. 166; P.A. 83-75, S. 2, 3; P.A. 84-546, S. 31, 173.)

History: 1969 act deleted reference to Sec. 12-81(17); P.A. 83-75 added Subsec. (b) allowing the surviving spouse of a veteran, entitled to exemption under Subdiv. (22) as a surviving spouse, to also be entitled to exemption under Subdiv. (19) if qualified as a veteran thereunder, effective

May 10, 1983, and applicable in any town to the assessment year commencing October 1, 1983, and each assessment year thereafter; P.A. 84-546 made technical change in Subsec. (a).

Cited. 135 C. 231.

Sec. 12-91. Exemption for farm machinery, horses or ponies. Additional optional exemption for farm buildings or buildings used for housing for seasonal employees. (a) All farm machinery, except motor vehicles, as defined in section 14-1, to the value of one hundred thousand dollars, any horse or pony which is actually and exclusively used in farming, as defined in section 1-1, when owned and kept in this state by, or when held in trust for, any farmer or group of farmers operating as a unit, a partnership or a corporation, a majority of the stock of which corporation is held by members of a family actively engaged in farm operations, shall be exempt from local property taxation; provided each such farmer, whether operating individually or as one of a group, partnership or corporation, shall qualify for such exemption in accordance with the standards set forth in subsection (d) of this section for the assessment year for which such exemption is sought. Only one such exemption shall be allowed to each such farmer, group of farmers, partnership or corporation. Subdivision (38) of section 12-81 shall not apply to any person, group, partnership or corporation receiving the exemption provided for in this subsection.

(b) Any municipality, upon approval by its legislative body, may provide an additional exemption from property tax for such machinery to the extent of an additional assessed value of one hundred thousand dollars. Any such exemption shall be subject to the same limitations as the exemption provided under subsection (a) of this section and the application and qualification process provided in subsection (d) of this section.

(c) Any municipality, upon approval by its legislative body, may provide an exemption from property tax for any building used actually and exclusively in farming, as defined in section 1-1, or for any building used to provide housing for seasonal employees of such farmer. The municipality shall establish the amount of such exemption from the assessed value, provided such amount may not exceed one hundred thousand dollars with respect to each eligible building. Such exemption shall not apply to the residence of such farmer and shall be subject to the application and qualification process provided in subsection (d) of this section.

(d) Annually, on or before the first day of November, each such individual farmer, group of farmers, partnership or corporation shall make written application for the exemption provided for in subsection (a) of this section to the assessor or board of assessors in the town in which such farm is located, including therewith a notarized affidavit certifying that such farmer, individually or as part of a group, partnership or corporation, derived at least fifteen thousand dollars in gross sales from such farming operation, or incurred at least fifteen thousand dollars in expenses related to such farming operation, with respect to the most recently completed taxable year of such farmer prior to the commencement of the assessment year for which such application is made, on forms to be prescribed by the Commissioner of Agriculture. Failure to file such application in said manner and form on or before the first day of November shall be considered a waiver of the right to such exemption for the assessment year. Any person aggrieved by any action of the assessors shall have the same rights and remedies for appeal and relief as are

provided in the general statutes for taxpayers claiming to be aggrieved by the doings of the assessors or board of assessment appeals.

(September, 1957, P.A. 18; 1959, P.A. 191, S. 1, 2, 3; 1961, P.A. 477; 1963, P.A. 510; 1971, P.A. 358, S. 1; P.A. 77-614, S. 139, 610; P.A. 79-610, S. 3, 47; P.A. 80-393, S. 1, 2; P.A. 85-572, S. 1, 3; P.A. 87-346, S. 3, 4; P.A. 92-64, S. 2, 3; P.A. 94-201, S. 5, 7; P.A. 95-283, S. 41, 68; June Sp. Sess. P.A. 01-6, S. 82, 85; P.A. 03-234, S. 1; June 30 Sp. Sess. P.A. 03-6, S. 146(e); P.A. 04-189, S. 1; P.A. 05-228, S. 8; June Sp. Sess. P.A. 05-3, S. 113; P.A. 11-233, S. 4.)

History: 1959 act extended section's application to include farm machinery and removed limitation of application to assessment lists of 1957 and 1958; 1961 act extended section's application to include corporations, and added that Sec. 12-81(38), (40) and (42) shall not apply to groups of farmers; 1963 act deleted exception of fur breeders; 1971 act amended Subsec. (a) to include property held in trust; P.A. 77-614 substituted commissioner of revenue services for tax commissioner, effective January 1, 1979; P.A. 79-610 substituted Secretary of the Office of Policy and Management for Commissioner of Revenue Services, effective July 1, 1980; P.A. 80-393 changed maximum value exempted from $3,000 to $10,000, effective May 23, 1980, and applicable in any town to the assessment year commencing October 1, 1980, and each assessment year thereafter; P.A. 85-572 amended Subsec. (a) to increase the amount of exemption for farm machinery from a value up to $10,000 to a value up to $100,000 and Subsec. (b) by requiring that the farmer claiming the exemption submit a notarized affidavit certifying that the principal means of livelihood of such farmer is derived from such farming operation, effective July 3, 1985, and applicable in any town, city or borough for the assessment year commencing October 1, 1985, and each assessment year thereafter; P.A. 87-346 amended Subsec. (a) to allow complete exemption for any horse or pony used exclusively in farming and provided that Sec. 12-81(38), allowing exemption for farming tools to a value of $500, shall not apply to any person or organization eligible for the exemption under this section for all farm machinery to the value of $100,000, effective June 10, 1987, and applicable to the assessment year commencing October 1, 1987, and each assessment year thereafter; P.A. 92-64 amended section to remove the requirement that the farmer's principal means of livelihood be derived from farming and inserted in lieu thereof monetary standards of $15,000 in sales or expenses, effective May 20, 1992, and applicable to assessment years of municipalities commencing on or after October 1, 1992; P.A. 94-201 amended Subsec. (b) to change the officer responsible for its administration from the Secretary of Policy and Management to the Commissioner of Agriculture, effective July 1, 1994; P.A. 95-283 amended Subsec. (b) to replace board of tax review with board of assessment appeals, effective July 6, 1995; June Sp. Sess. P.A. 01-6 added new Subsec. (b) re option for a municipality to provide an additional exemption for machinery and redesigned former Subsec. (b) as Subsec. (c), effective July 1, 2001, and applicable to assessment years commencing on or after October 1, 2001; P.A. 03-234 made technical changes in Subsecs. (a) and (b), added new Subsec. (c) re authority for municipalities to exempt farm buildings to the extent of assessed value of $100,000 from property tax and redesignated existing Subsec. (c) as Subsec. (d), effective July 1, 2003; June 30 Sp. Sess. P.A. 03-6 replaced Commissioner of Agriculture with Commissioner of Agriculture and Consumer Protection, effective July 1, 2004; P.A. 04-189 repealed Sec. 146 of June 30 Sp. Sess. P.A. 03-6, thereby reversing the merger of the Departments of Agriculture and Consumer Protection, effective June 1, 2004; P.A. 05-228 amended Subsec. (c) by giving municipalities the option to provide an

additional exemption for housing for seasonal employees, effective July 11, 2005, and applicable to assessment years commencing on and after October 1, 2005; June Sp. Sess. P.A. 05-3 changed effective date of P.A. 05-228 to October 1, 2005, effective June 30, 2005; P.A. 11-233 amended Subsec. (d) by replacing "within thirty days after the assessment date in each town, city or borough" with "on or before the first day of November" re written application for exemption and replacing "within the time limit prescribed" with "on or before the first day of November" re failure to file application, effective July 13, 2011.

Cited. 156 C. 110.

Where principal means of livelihood of plaintiff and its shareholders was from the loam and gravel business, which court found not to be a farming operation, farm machinery was not exempt. 26 CS 163.

Sec. 12-92. Proofs to be filed by blind. No individual shall receive any exemption to which he is entitled by subdivision (17) of section 12-81 until he or his authorized agent or attorney has given proof satisfactory to the board of assessors that he is blind. No such blind person, not a resident of a town in which he is seeking exemption, shall receive the exemption to which he is entitled by said subdivision (17) until he has complied with the provisions of section 12-94. For the purposes of subdivision (17) of section 12-81 and this section, blindness shall be defined to mean total and permanent loss of sight in both eyes or reduction in vision so that the central visual acuity does not exceed 20/200 in the better eye with correcting lenses, or, if visual acuity is greater than 20/200, it is accompanied by a limitation in the fields of vision such that the widest diameter of the visual field subtends an angle no greater than twenty degrees.

(1949 Rev., S. 1765; 1951, S. 1059d, 1060d; 1961, P.A. 221.)

History: 1961 act redefined blindness.

See Sec. 12-81j re additional exemption for blind persons.

See Sec. 12-127 re abatement or refund of taxes upon proof of exempt status.

Sec. 12-93. Veterans' exemptions; proof of claim. Any person who claims an exemption from taxation under the provisions of section 12-81 or 12-82 by reason of service in the Army, Navy, Marine Corps, Coast Guard or Air Force of the United States shall give notice to the town clerk of the town in which he resides that he is entitled to such exemption. Any person who has performed such service may establish his right to such exemption by exhibiting to the town clerk an honorable discharge, or a certified copy thereof, from such service or, in the absence of such discharge or copy, by appearing before the assessors for an examination under oath, supported by two affidavits of disinterested persons, showing that the claimant so served and received an honorable discharge or is serving or, if he is unable to appear by reason of such service, he may establish such right, until such time as he appears personally and exhibits his discharge or copy, by forwarding to the town clerk annually a written statement, signed by the commanding officer of his unit, ship or station or by some other appropriate officer, or where such claimant is currently serving in an active theater of war or hostilities, by the presentation of a notarized statement of a parent, guardian, spouse or legal representative of such claimant, stating that he is

personally serving and is unable to appear in person by reason of such service, which statement shall be received before the assessment day of the town wherein the exemption is claimed. The assessors shall report to the town clerk all claims so established. Any person claiming exemption by reason of the service of a relative as a soldier, sailor, marine or member of the Coast Guard or Air Force may establish his right thereto by at least two affidavits of disinterested persons showing the service of such relative, his honorable discharge or death in service, and the relationship of the claimant to him; and the assessors may further require such person to be examined by them under oath concerning such facts. The town clerk of the town where the honorable discharge or certified copy thereof and each affidavit is originally presented for record shall record such discharge or certified copy or affidavits thereof in full and shall list the names of such claimants and such service shall be performed by the town clerk without remuneration therefor. Thereafter if any person entitled to such exemption changes his legal residence, the town clerk in the town of former residence and in which such honorable discharge or certified copy thereof or any such affidavit in respect to such person was originally presented for record shall, upon request and payment of a fee by such person to said town of former residence in an amount determined by the town treasurer as necessary to cover the cost of such procedure, prepare and mail to the town in which such person resides, a copy of the record of such discharge or certified copy thereof or affidavits, or he may establish his right to such exemption in the town in which he resides by exhibiting to the town clerk thereof the original discharge or a certified copy thereof or such affidavits. Said clerk shall take therefrom sufficient data to satisfy the exemption requirements of the general statutes and shall record the same and shall note the town where the original complete recording of discharge papers was made. No board of assessors or 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 the town clerk, provided, if any claim for exemption has been allowed by any board of assessors or board of assessment appeals prior to July 1, 1923, the provisions of this section shall not apply to such claim. Each claim granted prior to July 1, 1923, shall be recorded with those presented subsequent thereto, and a list of such names, alphabetically arranged, shall be furnished the assessors by the town clerk.

(1949 Rev., S. 1769; 1949, 1951, 1955, June, 1955, S. 1063d; 1963, P.A. 424, S. 1; 1969, P.A. 201, S. 1; P.A. 80-413, S. 1, 2; P.A. 95-283, S. 42, 68.)

History: 1963 act changed date for filing claim; 1969 act allowed use of notarized statement of parent, guardian, spouse or legal representative in lieu of personal statement signed by commanding officer when claimant is serving in active theater of war or hostilities; P.A. 80-413 added provision re transfer of discharge by town clerk to new town of residence when exempted person moves, effective May 27, 1980, and applicable in any town to assessment year commencing October 1, 1980, and each assessment year thereafter; P.A. 95-283 replaced board of tax review with board of assessment appeals, effective July 6, 1995.

See Sec. 12-127 re abatement or refund of taxes upon proof of exempt status.

Cited. 135 C. 231.

Sec. 12-93a. Allowance of veterans' property tax exemptions in relation to a residential dwelling on leased land and certain vehicles. (a) Any person entitled to an exemption from

property tax in accordance with any provision of subdivisions (19) to (26), inclusive, of section 12-81 who is the owner of a residential dwelling on leased land, including any such person who is a sublessee under terms of the lease, shall be entitled to claim such exemption in respect to the assessment of the dwelling for purposes of the property tax, provided (1) the dwelling is such person's principal place of residence, (2) such lease or sublease requires that such person as the lessee or sublessee, whichever is applicable, pay all property taxes related to the dwelling and (3) such lease or sublease is recorded in the land records of the town.

(b) Any person entitled to an exemption from property tax in accordance with the provisions of subdivisions (19) to (26), inclusive, of section 12-81 shall be entitled to claim such exemption with respect to the assessment of a motor vehicle that is leased by such person. Notwithstanding the provisions of this chapter, any person claiming the exemption under this section for a leased motor vehicle shall be entitled to a refund of tax paid with respect to such vehicle whether such tax was paid by the lessee or by the lessor pursuant to the terms of the lease. Such refund shall equal the amount of such person's exemption multiplied by the applicable mill rate. Any such person claiming the exemption for a leased vehicle under this subdivision for any assessment year shall, not later than the thirty-first day of December next following the assessment year during which the tax for such leased vehicle has been paid, file with the assessor or board of assessors, in the town in which such motor vehicle tax has been paid, written application claiming such exemption on a form approved for such purpose by such assessor or board. Upon approving such person's exemption claim, the assessor shall certify the amount of refund to which the applicant is entitled and shall notify the tax collector of such amount. The tax collector shall refer such certification to the board of selectmen in a town or to the corresponding authority in any other municipality. Upon receipt of such certification, the selectmen or such other authority shall draw an order on the Treasurer in favor of such person for the amount of refund so certified. Failure to file such application as prescribed in this subsection with respect to any assessment year shall constitute a waiver of the right to such exemption for such assessment year.

(P.A. 81-58, S. 1, 4; P.A. 03-269, S. 6.)

History: P.A. 81-58 effective April 28, 1981, and applicable in any municipality to the assessment year commencing October 1, 1981, and each assessment year thereafter; P.A. 03-269 designated existing provisions as Subsec. (a) and added new Subsec. (b) re leased vehicles, effective October 1, 2003, and applicable to assessment years commencing on or after that date.

Sec. 12-94. Exemptions of servicemen, veterans and their relatives, blind and totally disabled persons, where made. List, exemptions. The exemptions granted in sections 12-81 and 12-82 to soldiers, sailors, marines and members of the Coast Guard and Air Force, and their spouses, widows, widowers, fathers and mothers, and to blind or totally disabled persons and their spouses shall first be made in the town in which the person entitled thereto resides, and any person asking such exemption in any other town shall annually make oath before, or forward his or her affidavit to, the assessors of such town, deposing that such exemptions, except the exemption provided in subdivision (55) of section 12-81, if allowed, will not, together with any other exemptions granted under sections 12-81 and 12-82, exceed the amount of exemption thereby allowed to such person. Such affidavit shall be filed with the assessors within the period

the assessors have to complete their duties in the town where the exemption is claimed. The assessors of each town shall annually make a certified list of all persons who are found to be entitled to exemption under the provisions of said sections, which list shall be filed in the town clerk's office, and shall be prima facie evidence that the persons whose names appear thereon and who are not required by law to give annual proof are entitled to such exemption as long as they continue to reside in such town; but such assessors may, at any time, require any such person to appear before them for the purpose of furnishing additional evidence, provided, any person who by reason of such person's disability is unable to so appear may furnish such assessors a statement from such person's attending physician or an advanced practice registered nurse certifying that such person is totally disabled and is unable to make a personal appearance and such other evidence of total disability as such assessors may deem appropriate.

(1949 Rev., S. 1770; 1951, 1953, S. 1064d; 1963, P.A. 424, S. 2; February, 1965, P.A. 17, S. 1; P.A. 74-123, S. 2, 4; 74-207, S. 7; P.A. 06-196, S. 86; P.A. 12-197, S. 26.)

History: 1963 act changed time for filing affidavit; 1965 act required filing of affidavit within period assessors have to complete duties rather than before assessment day as previously; P.A. 74-123 included the totally disabled and made special exceptions for them re amount of exemption allowed and re personal appearance before assessors; P.A. 74-207 included widowers; P.A. 06-196 made technical changes, effective June 7, 2006; P.A. 12-197 added provision re certifying statement by an advanced practice registered nurse and made a technical change.

See Sec. 12-81j re additional exemption for blind persons.

Sec. 12-94a. State reimbursement in lieu of tax revenue from totally disabled persons. On or before July first, annually, the tax collector of each municipality shall certify to the Secretary of the Office of Policy and Management, on a form furnished by said secretary, the amount of tax revenue which such municipality, except for the provisions of subdivision (55) of section 12-81, would have received, together with such supporting information as said secretary may require, except that for the assessment year commencing October 1, 2003, such certification shall be made to the secretary on or before August 1, 2004. Any municipality which neglects to transmit to said secretary such claim and supporting documentation as required by this section shall forfeit two hundred fifty dollars to the state, provided said secretary may waive such forfeiture in accordance with procedures and standards adopted by regulation in accordance with chapter 54. Said secretary shall review each such claim as provided in section 12-120b. Any claimant aggrieved by the results of the secretary's review shall have the rights of appeal as set forth in section 12-120b. The secretary shall, on or before December fifteenth, annually, certify to the Comptroller the amount due each municipality under the provisions of this section, including any modification of such claim made prior to December fifteenth, and the Comptroller shall draw an order on the Treasurer on the fifth business day following and the Treasurer shall pay the amount thereof to such municipality on or before the thirty-first day of December following. If any modification is made as the result of the provisions of this section on or after the December fifteenth following the date on which the tax collector has provided the amount of tax revenue in question, any adjustments to the amount due to any municipality for the period for which such modification was made shall be made in the next payment the Treasurer shall make to such municipality pursuant to this section. For the purposes of this section, "municipality"

means a town, city, borough, consolidated town and city or consolidated town and borough. The provisions of this section shall not apply to the assessment year commencing on October 1, 2002. In the fiscal year commencing July 1, 2004, and in each fiscal year thereafter, the amount of the grant payable to each municipality in accordance with this section shall be reduced proportionately in the event that the total amount of the grants payable to all municipalities exceeds the amount appropriated.

(P.A. 74-123, S. 3, 4; P.A. 77-614, S. 139, 610; P.A. 79-610, S. 3, 47; P.A. 85-371, S. 4, 10; P.A. 88-230, S. 1, 12; P.A. 90-73, S. 1, 5; 90-98, S. 1, 2; P.A. 93-142, S. 4, 7, 8; May Sp. Sess. P.A. 94-6, S. 17, 28; P.A. 95-220, S. 4–6; 95-283, S. 15, 68; P.A. 96-261, S. 3, 4; June Sp. Sess. P.A. 01-6, S. 48, 85; June 30 Sp. Sess. P.A. 03-6, S. 41; May Sp. Sess. P.A. 04-2, S. 77; P.A. 05-287, S. 13.)

History: P.A. 77-614 substituted commissioner of revenue services for tax commissioner, effective January 1, 1979; P.A. 79-610 substituted secretary of the office of policy and management for commissioner of revenue services; P.A. 85-371 extended final date for review by secretary from November first following deadline for receipt of claims to July first following said deadline and added provisions re payments of adjustments in amounts due to municipalities resulting from modifications of claims occurring after December first, effective July 1, 1985, and applicable to any grant or claim information received by the secretary of the office of policy and management on or after that date; P.A. 90-73 added the provision for municipal forfeiture in the event of failure to submit the required documentation and the related waiver procedure; May Sp. Sess. P.A. 94-6 added the definition of "municipality", effective June 21, 1994, and applicable to the grant-in-lieu of taxes made in the fiscal year commencing July 1, 1994, and each fiscal year thereafter; P.A. 95-283 changed location of appeal from the judicial district in which the municipality is located to the judicial district of Hartford-New Britain, effective October 1, 1996 (Revisor's note: P.A. 88-230, 90-98, 93-142 and 95-220 authorized substitution of "judicial district of Hartford" for "judicial district of Hartford-New Britain" in 1995 public and special acts, effective September 1, 1998); P.A. 96-261 repealed changes made by P.A. 95-283, effective June 10, 1996; June Sp. Sess. P.A. 01-6 replaced former provision re administrative review of claims with uniform process provided for in Sec. 12-120b and made technical changes, effective July 1, 2001; June 30 Sp. Sess. P.A. 03-6 suspended reimbursement for the 2002 and 2003 assessment years, effective August 20, 2003, and applicable to assessment years commencing on or after October 1, 2002; May Sp. Sess. P.A. 04-2 specified the time period for the towns' certification for the 2003 assessment year and added provision re pro rata reduction of payments when the total amount due exceeds the amount appropriated, effective May 12, 2004, and applicable to assessment years commencing on or after October 1, 2003; P.A. 05-287 replaced references to "December first" with references to "December fifteenth" and changed "or before the fifteenth day of December" to "the fifth business day", effective July 13, 2005.

See Sec. 12-81i re additional exemption for totally disabled persons.

Secs. 12-94b and 12-94c. State payment in lieu of taxes for commercial motor vehicles and manufacturing machinery and equipment; applicable until July 1, 2013. Depreciation schedule for revenue loss for certain machinery and equipment to be reimbursed by the

state. Sections 12-94b and 12-94c are repealed, effective July 1, 2011, and applicable to assessment years commencing on or after October 1, 2011.

(P.A. 88-230, S. 1, 12; P.A. 90-98, S. 1, 2; 90-270, S. 29, 30, 38; P.A. 92-193, S. 2, 8; P.A. 93-142, S. 4, 7, 8; 93-434, S. 7, 8, 20; P.A. 95-220, S. 4–6; 95-283, S. 16, 68; 95-307, 3, 5, 14; P.A. 96-171, S. 10, 16; 96-261, S. 3, 4; 96-265, S. 3, 5; P.A. 97-244, S. 9, 13; June Sp. Sess. P.A. 01-6, S. 49, 57, 85; June 30 Sp. Sess. P.A. 03-6, S. 184; P.A. 06-83, S. 12; P.A. 07-140, S. 1; Sept. Sp. Sess. P.A. 09-7, S. 15; P.A. 11-61, S. 189.)

Sec. 12-94d. Payment in lieu of tax revenue from electric generation facilities. (a) As used in this section:

(1) "Municipality" means each town, city, borough, consolidated town and city and consolidated town and borough and each district, as defined in section 7-324; and

(2) "Next succeeding" means the second such date.

(b) For a period of ten years beginning with the assessment year during which the value of an electric generation facility decreases as a direct result of restructuring of the electric industry, but in no event later than October 1, 2005, the municipality in which the facility is located shall be entitled, in addition to the amount of tax for which the owner of an electric generation facility is liable under this chapter with respect to such facility, to an amount as computed in subsection (c) of this section.

(c) (1) The additional amount shall be a percentage of (A) the difference between the value of an electric generation facility as it would have been assessed were it not for said restructuring taking into account depreciation and the assessed value of such facility, (B) multiplied by the mill rate of the municipality in which the facility is located for the applicable assessment year, (C) minus the amount of any increase in property tax revenues to such municipality as a result of any increase in value of the facility or an additional electric generation facility in the municipality.

(2) The assessor or board of assessors shall calculate the additional amount as follows: (A) For the assessment year during which the value of such facility decreased as a direct result of said restructuring, one hundred per cent of the amount computed under subdivision (1) of this subsection; and (B) for each assessment year thereafter, ten per cent less for each succeeding year until the percentage is zero.

(d) On or before June fifteenth, annually, following the assessment date for which the value of an electric generation facility decreases as a direct result of restructuring of the electric industry, the assessor or board of assessors of a municipality in which such a facility is located shall certify to the Secretary of the Office of Policy and Management, on a form furnished by the secretary, the amount as computed in subsection (c) of this section together with supporting information as the secretary may require. The secretary may reevaluate any such facility when, in the secretary's judgment, the valuation is inaccurate. The secretary shall review each claim and modify the value of any facility included therein when, in the secretary's judgment, the value is inaccurate or the facility did not decrease in value as a direct result of restructuring of the electric

industry. Not later than July first next succeeding the assessment date for which the amount was approved by the assessor or assessors, the secretary shall notify the municipality in which the facility is located of the modification, in accordance with the procedure set forth in subsection (e) of this section. The secretary shall, on or before July fifteenth, annually, certify to the Public Utilities Regulatory Authority the amount due the municipality under the provisions of this section, including any modification of such amount made prior to July first, and the authority shall order the payment of such amount by the appropriate electric distribution company to the municipality in which the facility is located according to the following formula: Not later than five business days following the date on which the taxes are paid by the owner of an electric generation facility in July, but in no case prior to July fifteenth, the balance required to equal an amount equal to half of the amount of tax for which the owner of an electric generation facility is liable under this chapter with respect to such facility plus half of the amount calculated in subsection (c) of this section; on or before the thirty-first day of January immediately following, the balance required to equal an amount equal to half of the amount of tax for which the owner of an electric generation facility is liable under this chapter with respect to such facility plus half of the amount calculated in subsection (c) of this section. Following the payment of taxes by the owner of an electric generation facility in July, the town shall certify to the Public Utilities Regulatory Authority the amount paid by such owner of an electric generation facility. The amount paid shall be recovered by the electric distribution company through the systems benefits charge established pursuant to section 16-245*l*. If any modification is made as the result of the provisions of this section on or after the July fifteenth following the date on which the assessor has provided the amount in question, any adjustments to the amount due to a municipality for the period for which such modification was made shall be made in the next payment the electric distribution company shall make to such municipality pursuant to this section.

(e) If the Secretary of the Office of Policy and Management modifies the amount calculated by the assessor or board of assessors pursuant to subsection (c) of this section, the secretary shall send written notice of such modification to the appropriate municipality. Not later than thirty days after the date the municipality receives such notice, the municipality may make application for a hearing before said secretary, or his designee. Such application shall be in writing and shall set forth the reasons why the amount in question should not be modified. The secretary shall grant or deny such hearing request by written notice to the municipality. If a request for hearing is denied by the secretary such notice shall contain a statement of the reason for said denial. Not later than sixty days after the date on which a hearing is held, said secretary shall send notice of his decision concerning such appeal to the municipality. If the municipality is aggrieved by the secretary's decision concerning the disposition of the municipality's appeal or the secretary's decision not to hold a hearing, such municipality may, not later than thirty days after receiving a notice related thereto from the secretary, make application in the nature of an appeal to the superior court of the judicial district in which the electric generation facility is located. Such application shall be accompanied by a citation to the secretary to appear before said court, and shall be served and returned in the same manner as is required in the case of a summons in a civil action. Said court may grant such relief as may be equitable.

(P.A. 98-28, S. 48, 117; P.A. 00-215, S. 1, 11; P.A. 01-125, S. 3, 4; P.A. 11-80, S. 1.)

History: P.A. 98-28 effective July 1, 1998; P.A. 00-215 amended Subsec. (d) to change the date re payment in lieu of taxes from electric generation facilities as a result of industry restructuring to June fifteenth following the date for which the value of the facility decreases and to make technical changes for purposes of gender neutrality, effective June 1, 2000; P.A. 01-125 amended Subsec. (c)(2)(A) to raise amount from 90% to 100% of amount computed under Subdiv. (1) and amended Subsec. (d) to change notification and certification dates from December to July and to add provisions re payment formula, effective June 20, 2001; pursuant to P.A. 11-80, "Department of Public Utility Control" was changed editorially by the Revisors to "Public Utilities Regulatory Authority" in Subsec. (d), effective July 1, 2011.

Sec. 12-94e. Municipal option to grant certain previously waived exemptions. Whenever any person claiming the exemption from property tax under the provisions of subdivision (59), (60), (70), (72) or (74) of section 12-81 has failed to file a claim with the assessor or board of assessors as required in said subdivisions and has further failed to apply for an extension of time under section 12-81k, the municipality, upon receipt of a request from such person, may, by vote of its legislative body, grant such exemption according to criteria established by the municipality, including, but not limited to, allowing for any hardship experienced by the person which may account for the failure to claim the exemption or to file for an extension of time and whether the exemption would provide a net benefit to economic development in the municipality. No payment in lieu of tax under this chapter shall be made with regard to any property exempted from tax under this section.

(P.A. 03-269, S. 10.)

History: P.A. 03-269 effective July 9, 2003, and applicable to any assessment year.

Secs. 12-94f and 12-94g. Phase-in of one hundred per cent state payment in lieu of taxes for machinery and equipment. Amount of state payment in lieu of taxes on machinery and equipment commencing July 1, 2013. Sections 12-94f and 12-94g are repealed, effective July 1, 2011, and applicable to assessment years commencing on or after October 1, 2011.

(P.A. 06-83, S. 13, 14; 06-186, S. 85; P.A. 07-140, S. 2, 3; Sept. Sp. Sess. P.A. 09-7, S. 16, 17; P.A. 11-61, S. 189.)

Sec. 12-95. Exemption only on submission of evidence. No individual shall receive any exemption to which he is entitled by any one of subdivisions (19), (20), (22), (23), (25), (26) and (28) of section 12-81 or section 12-82 until he has proved his right to such exemption in accordance with the provisions of sections 12-93 and 12-94, together with such further proof as is necessary under the provisions of any of said sections. Exemptions so proved by residents shall take effect on the next succeeding assessment day, provided individuals entitled to an exemption under the provisions of subdivision (20) of section 12-81 may prove such right at any time before the expiration of the time limited by law for the board of assessment appeals of the town wherein the exemption is claimed to complete its duties and such exemption shall take effect on the assessment day next preceding the date of the proof thereof. For purposes of any tax payable in accordance with the provisions of section 12-71b, any such exemption referred to in

this section shall take effect on the first day of January next following the date on which the right to such exemption has been proved.

(1949 Rev., S. 1771; June, 1955, S. 1065d; 1963, P.A. 424, S. 3; P.A. 73-505; P.A. 78-348, S. 4, 6; P.A. 95-283, S. 43, 68.)

History: 1963 act added provision for proof of right by persons entitled to exemptions under Sec. 12-81(20); P.A. 73-505 substituted "12-93" for "12-83"; P.A. 78-348 specified date on which exemptions take effect, applicable to any motor vehicle on any town's assessment list as of October 1, 1977, and any motor vehicle registered or in use in this state thereafter; P.A. 95-283 replaced board of tax review with board of assessment appeals, effective July 6, 1995.

Cited. 135 C. 231.

Sec. 12-95a. Exemption of merchandise in transit in warehouses. (a) As used in this section, "public commercial storage warehouse" or "public wharf" means any warehouse, dock or port facility operated by any person engaged in the business of storing as a bailee for hire and for profit; a public commercial storage warehouse, dock or port shall be deemed to be operated by a person engaged in the business of storing as bailee for hire and for profit if such person has not fewer than three customers in such business, if he has not received from any one bailor more than seventy per cent of his gross revenue for the preceding fiscal year and if he has not utilized more than seventy per cent of his available space for the storage of merchandise of any one bailor during such preceding fiscal year.

(b) Merchandise shipped into the state and placed in storage, in the name of or for the account of the producer or manufacturer, in the original package, in a public commercial storage warehouse or on a public wharf shall, while so in storage, be considered in transit and not subject to taxation.

(c) Merchandise produced or manufactured in this state, when in a public commercial storage warehouse or on a public wharf in this state in the custody of the operator of such warehouse or wharf, which merchandise is intended for shipment and is shipped directly from such warehouse or wharf to a destination outside this state in the same package or container in which stored in such warehouse or such wharf, while so in storage, shall be considered in transit and exempt from personal property taxation. The operator of such commercial public warehouse or public wharf shall maintain separate records of all goods so stored which are shipped within the state and which are subject to taxes. For the purposes of this section, merchandise shall be deemed to have been shipped directly to a destination outside this state if such merchandise was transferred directly to the custody of a person who was then the operator of a commercial public storage warehouse or public wharf and was shipped directly to a destination outside this state from his custody.

(d) No exemption shall be granted under the provisions of this section for any merchandise stored in a public commercial storage warehouse or public wharf if the owner, purchaser, consignee or consignor of such merchandise is the owner, lessee or operator of such warehouse or wharf or any portion thereof.

(February, 1965, P.A. 603, S. 1–4.)

Plaintiff, who imported lumber and stored it at New Haven terminal until sales of less than cargo shipment units were effected to customers in Connecticut and Massachusetts, was not found to be a "producer" and was not entitled to a claimed exemption under Subsec. (b). 28 CS 140.

Sec. 12-96. Exemptions of tree plantations of not less than twenty-five acres. Conversion to forest land classification. Woodland or land suitable for forest planting not less than twenty-five acres in area and not exceeding in value one hundred dollars per acre exclusive of timber growing thereon may, upon application of the owner, be given special classification as forest land for purposes of taxation. Application for such classification shall be made to the State Forester, accompanied by such description of the land as the State Forester may require and by a sworn statement from the assessors of the town giving the true value of the land alone and the true value of any timber thereon. When the value of the land alone exceeds one hundred dollars per acre, it shall not be classified as forest land. When such application has been made, the State Forester shall examine the land and, if he finds the requirements herein specified have been fulfilled, he shall issue a quadruplicate certificate of classification, the original to be filed in the State Forester's office, one copy in the office of the Secretary of the Office of Policy and Management, one copy in the assessors' office of the town in which the land is located and one copy with the owner, who shall cause it to be entered on the land records of such town. Any owner of land classified under this section may, on or after October 1, 1972, but prior to October 1, 1973, and on or after July 13, 2011, convert to the provisions of section 12-107d without penalty, including, but not limited to, any penalty for the value of any standing timber, provided a sale or donation of such land to a nonprofit land preservation organization or the sale or donation of a permanent conservation easement upon such land precedes such conversion. On and after the last day of the calendar year that represents the fiftieth anniversary of the classification of such owner's land under this section, any owner who elects to continue with such classification shall have an annual tax due that shall not exceed the annual tax due for a similarly situated landowner under the provisions of section 12-107d. Any owner who elects to no longer participate in such classification shall be subject to any applicable penalty as provided in this chapter. Any such owner desiring such conversion shall notify the board of assessors of the town in which the land is located by registered mail. Nothing in this section shall be construed to affect any other agreement between such owner and the town in which the land is located.

(1949 Rev., S. 1780; 1955, S. 1067d; 1963, P.A. 423, S. 1; 1971, P.A. 697, S. 1; P.A. 77-614, S. 139, 610; P.A. 79-610, S. 3, 47; P.A. 11-198, S. 1.)

History: 1963 act increased qualification for exemption from five to twenty-five acres and from $50 to $100 per acre in value, provided for filing of the classification certificate in the assessors' rather than the town clerk's office and added requirement of recordation of the certificate by the owner; 1971 act allowed conversion to provisions of Sec. 12-107d without penalty between October 1, 1972, and before October 1, 1973, by notifying assessors of town where land located by registered mail; P.A. 77-614 substituted commissioner of revenue services for tax commissioner, effective January 1, 1979; P.A. 79-610 substituted secretary of the office

of policy and management for commissioner of revenue services, effective July 1, 1980; P.A. 11-198 added provisions re conversion on and after July 13, 2011, authorization of conversion without incurring penalty for the value of standing timber provided a sale or donation of the land to a nonprofit land preservation organization or a permanent conservation easement for the land precedes conversion, establishment of the tax due for owners continuing the classification after fiftieth anniversary of the classification, application of penalty to owner who elects to no longer participate in the classification and treatment of agreements between the owner and the town in which the land is located, effective July 13, 2011.

See Sec. 12-107d re classification of land as forest land.

Sec. 12-97. Taxation of timber land of more than ten years' growth. Conversion to forest land classification. Land bearing timber of more than ten years' growth, such timber having a taxable value, may be classified as forest land as specified in section 12-96, and shall thereafter be taxed annually at the local rate, but not more than ten mills in any case, upon the true and actual value of the land and timber separately as established by the assessors at the time the classification was made. A revaluation of both land and timber separately shall be made by the assessors fifty years after the date of original classification, such revaluation to be subject to an annual tax at the local rate, but not more than ten mills, for another period of fifty years. At the end of this period, provided such classification has been continuously maintained, such land and timber shall, whenever necessary, be revalued separately by the assessors, and such new valuation shall be taxed annually thereafter at the local rate. Whenever a cutting is made on land classified under this section, except as specified in section 12-100, the material removed shall be subject to a graduated yield tax at the following rates on the value determined as provided in section 12-100: From one to ten years after the land has been classified the tax shall be two per cent of the yield; from eleven to twenty years after the land has been classified the tax shall be three per cent of the yield; from twenty-one to thirty years after the land has been classified the tax shall be four per cent of the yield; from thirty-one to forty years after the land has been classified the tax shall be five per cent of the yield; from forty-one to fifty years after the land has been classified the tax shall be six per cent of the yield; over fifty years after the land has been classified the tax shall be seven per cent of the yield. Any owner of land classified under this section may, on or after October 1, 1972, but prior to October 1, 1973, and on or after July 13, 2011, convert to the provisions of section 12-107d without penalty, including, but not limited to, any penalty for the value of any standing timber, provided a sale or donation of such land to a nonprofit land preservation organization or the sale or donation of a permanent conservation easement upon such land precedes such conversion. On and after the last day of the calendar year that represents the fiftieth anniversary of the classification of such owner's land under this section, any owner who elects to continue with such classification shall have an annual tax due that shall not exceed the annual tax due for a similarly situated landowner under the provisions of section 12-107d. Any owner who elects to no longer participate in such classification shall be subject to any applicable penalty as provided in this chapter. Any such owner desiring such conversion shall notify the board of assessors of the town in which the land is located by registered mail. Nothing in this section shall be construed to affect any other agreement between such owner and the town in which the land is located.

(1949 Rev., S. 1781; 1971, P.A. 697, S. 2; P.A. 11-198, S. 2.)

History: 1971 act allowed conversion to provisions of Sec. 12-107d without penalty between October 1, 1972, and October 1, 1973, by notifying assessors of town where land located by registered mail; P.A. 11-198 added provisions re conversion on and after July 13, 2011, authorization of conversion without incurring penalty for the value of standing timber provided a sale or donation of the land to a nonprofit land preservation organization or a permanent conservation easement for the land precedes conversion, establishment of the tax due for owners continuing the classification after fiftieth anniversary of the classification, application of penalty to owner who elects to no longer participate in the classification and treatment of agreements between the owner and the town in which the land is located, effective July 13, 2011.

See Sec. 12-107d re classification of land as forest land.

Sec. 12-98. Classification of land stocked with trees not more than ten years old. Conversion to forest land classification. Land fully stocked with forest trees not more than ten years old, except scattered older trees the value of which for timber does not increase the assessed value of the property, land incompletely or partially stocked with forest trees not more than ten years old, when planted with a sufficient number of additional trees to assure a spacing of approximately eight by eight feet over the entire area, and open land planted with forest trees not less than seven hundred to the acre, provided in each case the trees planted shall be ash, chestnut, maple, oak, tulip, white pine, red pine, Scotch pine, European larch or Norway spruce, or any other kinds of trees approved by the State Forester, and provided the State Forester shall approve the manner in which the trees are planted, may be classified as forest land as specified in section 12-96, and shall thereafter be taxed annually at the local rate, but not more than ten mills in any case, on a valuation of the land alone established and reestablished by the assessors of the town as provided in section 12-97. Whenever a cutting has been made, except as specified in section 12-100, a yield tax of ten per cent shall be levied on the value of the material removed, such value to be determined as provided in section 12-100. Whenever a timber crop has been removed, either in one or several cuttings, and the land reforested, either naturally or by planting, such land may be reclassified upon application by the owner, or the existing classification may be continued and tax collected on the established valuation as hereinbefore provided for the balance of the uncompleted valuation period. If the existing classification is continued, a revaluation shall be made at the end of such uncompleted period and taxes thereafter assessed as hereinbefore provided. Any owner of land classified under this section may, on or after October 1, 1972, but prior to October 1, 1973, and on or after July 13, 2011, convert to the provisions of section 12-107d without penalty, including, but not limited to, any penalty for the value of any standing timber, provided a sale or donation of such land to a nonprofit land preservation organization or the sale or donation of a permanent conservation easement upon such land precedes such conversion. On and after the last day of the calendar year that represents the fiftieth anniversary of the classification of such owner's land under this section, any owner who elects to continue with such classification shall have an annual tax due that shall not exceed the annual tax due for a similarly situated landowner under the provisions of section 12-107d. Any owner who elects to no longer participate in such classification shall be subject to any applicable penalty as provided in this chapter. Any such owner desiring such conversion shall notify the board of assessors of the town in which the land is located by registered mail. Nothing in this section shall be construed to affect any other agreement between such owner and the town in which the land is located.

(1949 Rev., S. 1782; 1949, S. 1068d; 1971, P.A. 697, S. 3; P.A. 11-198, S. 3.)

History: 1971 act allowed conversion to provisions of Sec. 12-107d without penalty between October 1, 1972, and October 1, 1973, by notifying assessors of town where land located by registered mail; P.A. 11-198 added provisions re conversion on and after July 13, 2011, authorization of conversion without incurring penalty for the value of standing timber provided a sale or donation of the land to a nonprofit land preservation organization or a permanent conservation easement for the land precedes conversion, establishment of the tax due for owners continuing the classification after fiftieth anniversary of the classification, application of penalty to owner who elects to no longer participate in the classification and treatment of agreements between the owner and the town in which the land is located, effective July 13, 2011.

See Sec. 12-107d re classification of land as forest land.

Sec. 12-99. Grounds for cancellation of classification. Taxation after cancellation. When any tract has been classified as forest land for purposes of taxation under sections 12-96 to 12-100, inclusive, the classification shall be continued as long as proper forest conditions are maintained thereon except as herein provided. Use of such land for pasture, destruction of the tree growth by fire and failure of the owner to restore forest conditions, removal of tree growth and use of land for other purposes, or any changed condition which, in the opinion of the State Forester, indicates that the requirements of said sections are not being fulfilled, shall be sufficient ground for cancellation of such classification. When requested to do so by the assessors, or whenever he deems it necessary, the State Forester shall examine classified forest land and, if he finds the provisions of said sections are not complied with, he shall forthwith cancel the classification of such land, sending notice of such cancellation to the Secretary of the Office of Policy and Management, the assessor of the town in which the land is located and the owner of such land. Such land shall thereafter be taxed as other land. Whenever a classification has been cancelled, the assessors shall deduct the valuation of both the land and the timber thereon as established at the time of classification from the then value of such land and timber as assessed for future taxation and, on the excess value thus determined, a tax shall be collected at the rate of five mills per annum for the entire number of years that such land has been under classification. This tax shall be in addition to any annual tax or yield tax which has been paid or is collectible. The past value of timber which has been destroyed by natural agencies, or which has been cut and upon which a yield tax has been paid, shall not be considered in fixing the present assessable value.

(1949 Rev., S. 1783; 1963, P.A. 423, S. 2; P.A. 77-614, S. 139, 610; P.A. 79-610, S. 3, 47.)

History: 1963 act provided for notice of cancellation to assessor rather than town clerk; P.A. 77-614 substituted commissioner of revenue services for tax commissioner, effective January 1, 1979; P.A. 79-610 substituted secretary of the office of policy and management for commissioner of revenue services, effective July 1, 1980.

Sec. 12-100. Material cut for domestic use exempted from yield tax. All products of cuttings on classified land shall be taxed with a yield tax as provided in sections 12-97 and 12-98, except material cut for domestic use, which shall be limited to fuel and the construction of

fences, buildings or other improvements which tend to develop the property of the owner and increase its taxable value, when such material is used by the owner of such land, or by a tenant with the permission of such owner, upon property belonging to such owner which is taxable in the same town as the timber land from which such material was removed. If such material is sold or otherwise disposed of or transferred to the ownership of other persons, it shall be subject to a yield tax as provided in sections 12-97 and 12-98. Whenever a cutting is made, other than as excepted above, the owner of the land shall file a sworn statement with the assessors and the State Forester of the quantity and stumpage value of all timber cut, before any of it is removed from the land. If the assessors deem the quantity or value to be incorrectly stated, they may themselves determine the quantity cut and stumpage value of the same. If the owner is unwilling to accept their valuation, the matter shall be referred to a special board consisting of the first selectman of the town in which the land is located and the State Forester, and the decision of said board with regard to quantity and value shall be final. Upon the valuation thus determined, a yield tax as provided in sections 12-97 and 12-98 shall be paid by the owner of the land. If it is necessary to remove any products of a cutting before the operation is completed, the owner of the land shall deposit with the tax collector a sufficient sum to cover the estimated yield tax. When the cutting is completed, such tax shall be levied as herein provided and the balance of such deposit, if any, returned. If the products of a cutting have been unlawfully removed, the owner of the land and the owner of the timber shall be jointly liable to the town for the full value of both land and timber.

(1949 Rev., S. 1784; P.A. 00-92, S. 7.)

History: P.A. 00-92 deleted reference to “town clerk” re matters referred to special board matters.

Sec. 12-101. Due date and collection of tax. All taxes levied under the provisions of sections 12-96 to 12-100, inclusive, shall be due and collectible as other town taxes and subject to the same liens and processes of collection. Classified land and timber standing thereon and timber products cut from such land shall be subject to lien for unpaid taxes levied under said sections. Any timber products unlawfully removed from such land, or upon which the full amount of yield tax has not been paid, shall be liable to seizure by the town, wherever found, and, after due notice, may be sold to satisfy such unpaid taxes and the expense of seizure and sale.

(1949 Rev., S. 1785.)

Sec. 12-102. Taxing of woodland. The assessors of any town wherein woodland or land suitable for forest planting is situated, which the owner thereof seeks to have classified under the provisions of section 12-96, shall examine such land and give the owner thereof a sworn statement giving separately the value of the land and the value of the timber thereon. If such owner files written application with the assessors on or before September thirtieth in any year, such statement shall be furnished him on or before the first day of November following. Such land shall be placed in the list for such year at the value so placed upon it by the assessors, provided classification in accordance with the provisions of sections 12-96 to 12-100, inclusive, shall be granted by the State Forester prior to the completion and filing of such list by the assessors.

(1949 Rev., S. 1786.)

Sec. 12-103. Appeals. The owner of such land may appeal to the superior court for the judicial district in which such property is situated, from the valuation of the assessors, both in respect to such land and the timber thereon, within the time and in the manner provided for appeals from the doings of boards of assessment appeals. If the town within which land classified by the State Forester as forest land is situated claims that such land is not intended by the owner thereof in good faith to be used for forestry purposes, such town may appeal from the decision of the State Forester so classifying such land to said court. The owner of such land may also appeal to said court from the decision of the State Forester refusing such classification. Such appeals shall be taken within thirty days after the filing of the certificate of classification in the office of the assessor of such town or the refusal of such classification, as the case may be, and shall be brought by petition in writing with proper citation, signed by competent authority, to the adverse parties, at least twelve days before the return day. Said court shall have the same powers in respect to such appeals as are provided by section 12-117a.

(1949 Rev., S. 1787; 1963, P.A. 423, S. 3; P.A. 76-436, S. 303, 681; P.A. 78-280, S. 1, 127; P.A. 88-230, S. 1, 12; P.A. 90-98, S. 1, 2; P.A. 93-142, S. 4, 7, 8; P.A. 95-220, S. 4–6; 95-283, S. 44, 68; P.A. 99-215, S. 24, 29; P.A. 00-18, S. 2, 3.)

History: 1963 act changed reference to filing of certificate in town clerk's office to filing in assessor's office; P.A. 76-436 substituted superior court for court of common pleas and included reference to judicial districts, effective July 1, 1978; P.A. 78-280 deleted reference to counties; P.A. 95-283 replaced board of tax review with board of assessment appeals and provided that appeals be taken to the judicial district of Hartford-New Britain instead of the district in which the land is located, effective July 6, 1995 (Revisor's note: P.A. 88-230, 90-98, 93-142 and 95-220 authorized substitution of "judicial district of Hartford" for "judicial district of Hartford-New Britain" in 1995 public and special acts, effective September 1, 1998); P.A. 99-215 replaced "judicial district of Hartford" with "judicial district of New Britain", effective June 29, 1999; P.A. 00-18 provided that owner may appeal to superior court in judicial district where property is situated, effective July 1, 2000.

Secs. 12-104 to 12-107. Tree-growth land: Certificate by State Forester; taxation; revocation of certificate; when owner may cut wood. Sections 12-104 to 12-107, inclusive, are repealed.

(1949 Rev., S. 1788–1791; 1963, P.A. 490, S. 13.)

Sec. 12-107a. Declaration of policy. It is hereby declared (1) that it is in the public interest to encourage the preservation of farm land, forest land, open space land and maritime heritage land in order to maintain a readily available source of food and farm products close to the metropolitan areas of the state, to conserve the state's natural resources and to provide for the welfare and happiness of the inhabitants of the state, (2) that it is in the public interest to prevent the forced conversion of farm land, forest land, open space land and maritime heritage land to more intensive uses as the result of economic pressures caused by the assessment thereof for purposes of property taxation at values incompatible with their preservation as such farm land,

forest land, open space land and maritime heritage land, and (3) that the necessity in the public interest of the enactment of the provisions of sections 12-107b to 12-107e, inclusive, 12-107g and 12-504f is a matter of legislative determination.

(1963, P.A. 490, S. 1; P.A. 98-157, S. 14(b), 15; P.A. 05-190, S. 2; P.A. 07-127, S. 3.)

History: P.A. 98-157 repealed Sec. 7-131c and specifically mandated deletion of reference to that section in Sec. 12-107a, effective July 1, 1998; P.A. 05-190 added reference to Sec. 12-504f and changed alphabetic designators to numeric designators, effective July 1, 2005, and applicable to sales, transfers or changes in use of land classified as farm land, forest land or open space land that occur on or after that date; P.A. 07-127 added references to maritime heritage land and reference to Sec. 12-107g, effective July 1, 2007.

Favorable tax treatment of farm land is intended to prevent its forced conversion to more intensive uses as the result of an assessment based on its market value rather than its current use. 156 C. 107. Cited. Id., 440. Purpose of act is to aid conservation and not merely to aid food production alone. 160 C. 71. Cited. 168 C. 319; Id., 466; 173 C. 328; 174 C. 10; 178 C. 100; 195 C. 368; 199 C. 294; 212 C. 727.

Cited. 3 CA 53.

Loam and gravel business defeats purpose set forth in section and land used for "loam farming" does not qualify as farm land. 26 CS 162. Intention of legislature was to grant special tax treatment privileges for land devoted for agricultural use. 28 CS 97. Cited. 34 CS 52.

Sec. 12-107b. Definitions. When used in sections 12-107a to 12-107e, inclusive, and 12-107g:

(1) The term "farm land" means any tract or tracts of land, including woodland and wasteland, constituting a farm unit;

(2) The term "forest land" means any tract or tracts of land aggregating twenty-five acres or more in area bearing tree growth that conforms to the forest stocking, distribution and condition standards established by the State Forester pursuant to subsection (a) of section 12-107d, and consisting of (A) one tract of land of twenty-five or more contiguous acres, which acres may be in contiguous municipalities, (B) two or more tracts of land aggregating twenty-five acres or more in which no single component tract shall consist of less than ten acres, or (C) any tract of land which is contiguous to a tract owned by the same owner and has been classified as forest land pursuant to this section;

(3) The term "open space land" means any area of land, including forest land, land designated as wetland under section 22a-30 and not excluding farm land, the preservation or restriction of the use of which would (A) maintain and enhance the conservation of natural or scenic resources, (B) protect natural streams or water supply, (C) promote conservation of soils, wetlands, beaches or tidal marshes, (D) enhance the value to the public of abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries or other open spaces, (E) enhance public recreation opportunities, (F) preserve historic sites, or (G) promote orderly urban or suburban development;

(4) The word "municipality" means any town, consolidated town and city, or consolidated town and borough;

(5) The term "planning commission" means a planning commission created pursuant to section 8-19;

(6) The term "plan of conservation and development" means a plan of development, including any amendment thereto, prepared or adopted pursuant to section 8-23;

(7) The term "certified forester" means a practitioner certified as a forester pursuant to section 23-65h; and

(8) The term "maritime heritage land" means that portion of waterfront real property owned by a commercial lobster fisherman licensed pursuant to title 26, when such portion of such property is used by such fisherman for commercial lobstering purposes, provided in the tax year of the owner ending immediately prior to any assessment date with respect to which application is submitted pursuant to section 12-107g, not less than fifty per cent of the adjusted gross income of such fisherman, as determined for purposes of the federal income tax, is derived from commercial lobster fishing, subject to proof satisfactory to the assessor in the town in which such application is submitted. "Maritime heritage land" does not include buildings not used exclusively by such fisherman for commercial lobstering purposes.

(1963, P.A. 490, S. 2; 1971, P.A. 415, S. 1; P.A. 76-278, S. 1, 2; P.A. 95-335, S. 17, 26; P.A. 98-157, S. 14(b), 15; P.A. 04-115, S. 2; P.A. 07-127, S. 4.)

History: 1971 act included land designated as wetland under definition of "open space land" in Subsec. (c); P.A. 76-278 redefined "forest land" by clarifying requirement that tract or tracts be at least twenty-five acres and providing exception for land designations made before July 1, 1976; P.A. 95-335 amended Subdiv. (f) to change "plan of development" to "plan of conservation and development", effective July 1, 1995; P.A. 98-157 repealed Sec. 7-131c and specifically mandated deletion of reference to that section in Sec. 12-107b, effective July 1, 1998; P.A. 04-115 redefined "forest land", defined "certified forester" and made technical changes, effective July 1, 2004; P.A. 07-127 added reference to Sec. 12-107g and Subdiv. (8) defining "maritime heritage land", effective July 1, 2007.

See Sec. 12-63 re rule of valuation.

Farm land is any tract of land including woodland and wasteland constituting farm unit and is to be classified if so used without regard to per cent of owner's income derived from it or other considerations. 156 C. 107. Cited. Id., 440. Nursery land is farm land within purview of statute. 160 C. 71, 75. Cited. 168 C. 319. Neither section nor any other legislation pertaining to "open space land" requires that it be left in its natural state. The basic concept is that land be "open," and not that it be entirely unused, undeveloped or unimproved. Id., 466. Cited. 173 C. 328; 174 C. 10; 178 C. 100; 199 C. 294.

Cited. 3 CA 53.

Land used for loam and gravel business does not qualify as farm land. 26 CS 162. Wooded area, detached from parcels of land used for farming, not within statutory definition of farm land. Id.

Subdiv. (1) (former Subsec. (a)):

Cited. 212 C. 727.

Subdiv. (3) (former Subsec. (c)):

Mere fact of private ownership does not disqualify land from open space classification for such ownership and use are implicit in the entire structure of open space legislation. 168 C. 466.

Cited. 34 CS 52.

Sec. 12-107c. Classification of land as farm land. (a) An owner of land may apply for its classification as farm land on any grand list of a municipality by filing a written application for such classification with the assessor thereof not earlier than thirty days before or later than thirty days after the assessment date, provided in a year in which a revaluation of all real property in accordance with section 12-62 becomes effective such application may be filed not later than ninety days after such assessment date. The assessor shall determine whether such land is farm land and, if such assessor determines that it is farm land, he or she shall classify and include it as such on the grand list. In determining whether such land is farm land, such assessor shall take into account, among other things, the acreage of such land, the portion thereof in actual use for farming or agricultural operations, the productivity of such land, the gross income derived therefrom, the nature and value of the equipment used in connection therewith, and the extent to which the tracts comprising such land are contiguous.

(b) An application for classification of land as farm land shall be made upon a form prescribed by the Commissioner of Agriculture and shall set forth a description of the land, a general description of the use to which it is being put, a statement of the potential liability for tax under the provisions of sections 12-504a to 12-504f, inclusive, and such other information as the assessor may require to aid the assessor in determining whether such land qualifies for such classification.

(c) Failure to file an application for classification of land as farm land within the time limit prescribed in subsection (a) and in the manner and form prescribed in subsection (b) shall be considered a waiver of the right to such classification on such assessment list.

(d) Any person aggrieved by the denial of any application for the classification of land as farm land shall have the same rights and remedies for appeal and relief as are provided in the general statutes for taxpayers claiming to be aggrieved by the doings of assessors or boards of assessment appeals.

(1963, P.A. 490, S. 3; P.A. 73-585, S. 3; P.A. 77-614, S. 139, 610; P.A. 79-513, S. 1, 6; 79-610, S. 3, 47; P.A. 94-201, S. 1, 7; P.A. 95-283, S. 45, 68; P.A. 00-120, S. 2, 13; P.A. 01-195, S. 116, 181; June 30 Sp. Sess. P.A. 03-6, S. 146(e); P.A. 04-189, S. 1; P.A. 05-190, S. 3.)

History: P.A. 73-585 required that application include statement of potential tax liability under Secs. 12-504a to 12-504e; P.A. 77-614 substituted commissioner of revenue services for tax commissioner, effective January 1, 1979; P.A. 79-513 allowed filing of application within 90 days after assessment date in years in which revaluations become effective, effective July 1, 1979, and applicable to sale of any land classified for first time as farm, forest or open space land on or after that date; P.A. 79-610 substituted secretary of the office of policy and management for commissioner of revenue services, effective July 1, 1980; P.A. 94-201 amended Subsec. (b) to change the officer responsible for administration of that Subsec. from the secretary of policy and management to the commissioner of agriculture, effective July 1, 1994; P.A. 95-283 amended Subsec. (d) to replace board of tax review with board of assessment appeals, effective July 6, 1995; P.A. 00-120 amended Subsec. (a) by substituting grand list for assessment list and making technical changes, effective May 26, 2000, and applicable to assessment years commencing October 1, 2000; P.A. 01-195 made technical changes in Subsecs. (a) and (b), effective July 11, 2001; June 30 Sp. Sess. P.A. 03-6 replaced Commissioner of Agriculture with Commissioner of Agriculture and Consumer Protection, effective July 1, 2004; P.A. 04-189 repealed Sec. 146 of June 30 Sp. Sess. P.A. 03-6, thereby reversing the merger of the Departments of Agriculture and Consumer Protection, effective June 1, 2004; P.A. 05-190 amended Subsec. (b) by replacing reference to Sec. 12-504e with reference to Sec. 12-504f, effective July 1, 2005, and applicable to sales, transfers or changes in use of land classified as farm land, forest land or open space land that occur on or after that date.

See Sec. 12-63 re rule of valuation.

When owner applied under section for classification of land as farm land, criteria to be applied is actual use of land and it was reversible error for court to predicate classification on its highest and best use. 156 C. 107. Since plaintiffs had not applied for classification of their land as farm land hereunder, town assessors correctly valued their farm at its fair market value. Id., 437. Cited. 160 C. 71; 168 C. 319; 173 C. 328; 174 C. 10; 178 C. 100; 199 C. 294; 241 C. 382.

Cited. 3 CA 53.

A wooded area, detached from parcels of land used for farming, not within statutory definition of farm land. 26 CS 162. Land used for loam and gravel business does not qualify as farm land. Id. That plaintiff's major income was from a nonfarming operation on one parcel of land did not, ipso facto, deprive two other parcels of their status as farm land. Id., 163. Where plaintiff had brought a timely appeal under Sec. 12-118 which was nonsuited, he is not entitled to rely on Sec. 52-592 to bring a new appeal on the same course of action after the two-month limitation had run, since the proceeding, involving an appeal under this section, is not the type of action which comes within the saving protection of Sec. 52-592. Id., 168. Capitalization of rentals is best method of assessment under section. 28 CS 97.

Sec. 12-107d. Regulations re evaluation of land as forest land. Implementation of standards and procedures. Certification requirements. Fees. Notice of termination of forest land classification. Application for classification as forest land. Appeal. Report to State Forester. (a) Not later than June 1, 2006, the Commissioner of Energy and Environmental Protection shall adopt regulations, in accordance with the provisions of chapter 54, regarding

standards for forest stocking, distribution and conditions and procedures for evaluation by a certified forester of land proposed for classification as forest land. Standards and procedures regarding forest stocking, distribution and conditions and procedures for evaluation by a certified forester of land proposed for classification as forest land shall be implemented by the State Forester while the commissioner is in the process of establishing such regulations, provided notice of intent to adopt the regulations is published not later than twenty days after the date of implementation. The standards and procedures implemented by the State Forester shall be valid until June 1, 2006, or until regulations are adopted, whichever date is earlier.

(b) A certified forester may evaluate land proposed for classification as forest land and attest to the qualifications of such land for classification as forest land, provided such certified forester has satisfactorily completed training by and obtained a certificate from the State Forester or his or her designee related to policies and standards for evaluating land proposed for classification as forest land and, in the opinion of the State Forester, the certified forester acts in conformance with such policies and standards.

(c) An owner of land seeking classification of such land as forest land shall employ a certified forester to examine the land to determine if it conforms to forest stocking, distribution and condition standards established by the State Forester pursuant to subsection (a) of this section. If the certified forester determines that such land conforms to such standards, such forester shall issue a report to the owner of the land pursuant to subsection (g) of this section and retain one copy of the report.

(d) Fees charged by a certified forester for services to examine land and determine if said land conforms to the standards of forest stocking, distribution and condition established by the State Forester shall not be contingent upon or otherwise influenced by the classification of the land as forest land or the failure of such land to qualify for said classification.

(e) Upon termination of classification as forest land, the assessor of the municipality in which the land is located shall issue a notice of cancellation and provide a copy of such notice to the owner of the land and to the office of the assessor of any other municipality in which the owner's land is classified as forest land.

(f) An owner of land may apply for its classification as forest land on any grand list of a municipality by filing a written application for such classification accompanied by a copy of the certified forester's report described in subsection (g) of this section with the assessor thereof not earlier than thirty days before or later than thirty days after the assessment date and, if the assessor determines that the use of such land as forest land has not changed as of a date at or prior to the assessment date such assessor shall classify such land as forest land and include it as such on the grand list, provided in a year in which a revaluation of all real property in accordance with section 12-62 becomes effective such application may be filed not later than ninety days after such assessment date in such year.

(g) A report issued by a certified forester pursuant to subsection (c) of this section shall be on a form prescribed by the State Forester and shall set forth a description of the land, a description of the forest growth upon the land, a description of forest management activities recommended

to be undertaken to maintain the land in a state of proper forest condition and such other information as the State Forester may require as measures of forest stocking, distribution and condition and shall include the name, address and certificate number of the certified forester and a signed, sworn statement that the certified forester has determined that the land proposed for classification conforms to the standards of forest stocking, distribution and condition established by the State Forester. An application to an assessor for classification of land as forest land shall be made upon a form prescribed by such assessor and approved by the Commissioner of Energy and Environmental Protection and shall set forth a description of the land and the date of the issuance of the certified forester's report and a statement of the potential liability for tax under the provisions of sections 12-504a to 12-504e, inclusive. The certified forester's report shall be attached to and made a part of such application. No later than October first, such application shall be submitted to the assessor.

(h) Failure to file an application for classification of land as forest land within the time limit prescribed in subsection (f) of this section and in the manner and form prescribed in subsection (g) of this section shall be considered a waiver of the right to such classification on such assessment list.

(i) The municipality within which land proposed for classification as forest land is situated or the owner of such land may appeal to the State Forester for a review of the findings of the certified forester as issued in the certified forester's report. Such appeal shall be filed with the State Forester not later than thirty business days after the issuance of the report and shall be brought by petition in writing. The State Forester shall review the report of the certified forester and any information the certified forester relied upon in developing his or her findings and may gather additional information at his or her discretion. The State Forester shall render the results of his or her review of the certified forester's report not later than sixty calendar days after the appeal was filed.

(j) An owner of land aggrieved by the denial of any application to the assessor of a municipality for classification of land as forest land shall have the same rights and remedies for appeal and relief as are provided in the general statutes for taxpayers claiming to be aggrieved by the doings of assessors or boards of assessment appeals.

(k) During the month of June each year the assessor of a municipality within which land classified as forest land is situated shall report to the State Forester, in a format prescribed by the State Forester, the total number of owners of land classified as farm land, forest land or open space land as of the most recent grand list and a listing of the parcels of land so classified showing the acreage of each parcel, the total acreage of all such parcels, the number of acres of each parcel classified as farm land, forest land or open space land, and the total acreage for all such parcels.

(1963, P.A. 490, S. 4; P.A. 73-585, S. 4; P.A. 74-187, S. 3; P.A. 76-436, S. 304, 681; P.A. 77-614, S. 139, 610; P.A. 78-280, S. 1, 127; P.A. 79-513, S. 2, 6; 79-610, S. 3, 47; P.A. 95-283, S. 46, 68; 95-307, S. 6, 14; P.A. 00-120, S. 3, 13; P.A. 01-195, S. 117, 181; P.A. 04-115, S. 3; P.A. 05-190, S. 4; P.A. 11-80, S. 1.)

History: P.A. 73-585 amended Subsec. (d) to require that application include statement of potential tax liability under Secs. 12-504a to 12-504e; P.A. 74-187 deleted provisions concerning examination or reexamination of the land itself in Subsecs. (a) and (b) by state forester; P.A. 76-436 substituted superior court for court of common pleas in Subsec. (f) and included reference to judicial districts, effective July 1, 1978; P.A. 77-614 substituted commissioner of revenue services for tax commissioner, effective January 1, 1979; P.A. 78-280 deleted reference to counties; P.A. 79-513 amended Subsec. (c) to allow filing within 90 days after assessment date in years in which revaluations become effective, effective July 1, 1979, and applicable to sale of any land classified for first time as farm, forest or open space land on or after that date; P.A. 79-610 substituted secretary of the office of policy and management for commissioner of revenue services, effective July 1, 1980; P.A. 95-283 amended Subsecs. (f) and (g) to replace board of tax review with board of assessment appeals, effective July 6, 1995; P.A. 95-307, in Subsec. (d), transferred authority to approve the form from the Secretary of the Office of Policy and Management to the Commissioner of Environmental Protection, effective July 6, 1995; P.A. 00-120 amended Subsec. (c) by substituting grand list for assessment list and making technical changes, effective May 26, 2000, and applicable to assessment years commencing October 1, 2000; P.A. 01-195 made technical changes in Subsecs. (a) to (d), effective July 11, 2001; P.A. 04-115 added new Subsec. (a) re adoption of regulations re standards of forest stocking, distribution and conditions and procedures for evaluation of land by certified forester and implementation of standards and procedures by State Forester, added new Subsec. (b) re certified forester to evaluate land for classification as forest land, and re training and mandated certification of certified foresters, redesignated existing Subsec. (a) as new Subsec. (c) and amended same to require owner of land to employ a certified forester, added new Subsec. (d) prohibiting certified forester contingent fees, deleted former Subsec. (b) re issuance of triplicate certificate, added new Subsec. (e) re municipal assessors to provide notice re termination of forest land classification, redesignated existing Subsec. (c) as new Subsec. (f) and amended provisions therein re copy of certified forester's report and assessor's determination, deleted former Subsec. (d) re application, added new Subsec. (g) re contents of certified forester's report, deleted, redesignated existing Subsec. (e) as new Subsec. (h) and made technical changes therein, added new Subsec. (i) re appeals to the State Forester, deleted former Subsec. (f) re appeals, redesignated existing Subsec. (g) as new Subsec. (j) and added new Subsec. (k) re municipal assessors to report to State Forester, effective July 1, 2004; P.A. 05-190 amended Subsec. (g) to require that application be submitted to the assessor no later than October first, effective July 1, 2005, and applicable to sales, transfers or changes in use of land classified as farm land, forest land or open space land that occur on or after that date; pursuant to P.A. 11-80, "Commissioner of Environmental Protection" was changed editorially by the Revisors to "Commissioner of Energy and Environmental Protection" in Subsecs. (a) and (g), effective July 1, 2011.

See Sec. 12-63 re rule of valuation.

See Sec. 12-96 et seq. re forest lands.

Former section cited. 114 C. 724. Meriden reservoir land located in Berlin and used exclusively for Meriden cannot be classified as "forest land" because of exception created by Sec. 12-76. 161 C. 396. Unnecessary for town assessor to appeal forest land designation under

statute because burden is on the aggrieved after the assessor's denial. Id. Declaration after assessment date by state forester not to affect current assessment classification, when. 162 C. 562. Cited. 168 C. 319; 173 C. 328; 174 C. 10; 178 C. 100; 226 C. 407; 241 C. 382. Statute does not and need not specifically identify all officials, including town assessor, who may not declassify property as forest land, because it affirmatively provides that state forester is sole government official authorized to designate property as forest land and that property so designated shall be classified as forest land by the town assessor; an assessor may not deny an application to continue forest land classification unless state forester has cancelled the designation. 269 C. 120.

Cited. 3 CA 53.

Sec. 12-107e. Classification of land as open space land. (a) The planning commission of any municipality in preparing a plan of conservation and development for such municipality may designate upon such plan areas which it recommends for preservation as areas of open space land, provided such designation is approved by a majority vote of the legislative body of such municipality. Land included in any area so designated upon such plan as finally adopted may be classified as open space land for purposes of property taxation or payments in lieu thereof if there has been no change in the use of such area which has adversely affected its essential character as an area of open space land between the date of the adoption of such plan and the date of such classification.

(b) An owner of land included in any area designated as open space land upon any plan as finally adopted may apply for its classification as open space land on any grand list of a municipality by filing a written application for such classification with the assessor thereof not earlier than thirty days before or later than thirty days after the assessment date, provided in a year in which a revaluation of all real property in accordance with section 12-62 becomes effective such application may be filed not later than ninety days after such assessment date. The assessor shall determine whether there has been any change in the area designated as an area of open space land upon the plan of development which adversely affects its essential character as an area of open space land and, if the assessor determines that there has been no such change, said assessor shall classify such land as open space land and include it as such on the grand list. An application for classification of land as open space land shall be made upon a form prescribed by the Commissioner of Agriculture and shall set forth a description of the land, a general description of the use to which it is being put, a statement of the potential liability for tax under the provisions of section 12-504a to 12-504f, inclusive, and such other information as the assessor may require to aid in determining whether such land qualifies for such classification.

(c) Failure to file an application for classification of land as open space land within the time limit prescribed in subsection (b) of this section and in the manner and form prescribed in said subsection (b) shall be considered a waiver of the right to such classification on such assessment list.

(d) Any person aggrieved by the denial by an assessor of any application for the classification of land as open space land shall have the same rights and remedies for appeal and relief as are

provided in the general statutes for taxpayers claiming to be aggrieved by the doings of assessors or boards of assessment appeals.

(1963, P.A. 490, S. 5; P.A. 73-585, S. 5; 73-616, S. 10; P.A. 77-614, S. 139, 610; P.A. 79-513, S. 3, 6; 79-610, S. 3, 47; P.A. 94-201, S. 2, 7; P.A. 95-283, S. 47, 68; P.A. 00-120, S. 4, 13; P.A. 01-195, S. 118, 181; June 30 Sp. Sess. P.A. 03-6, S. 146(e); P.A. 04-189, S. 1; P.A. 05-190, S. 5.)

History: P.A. 73-585 amended Subsec. (b) to require that application include statement of potential tax liability under Secs. 12-504a to 12-504e; P.A. 73-616 substituted "(b)" for "(a)" in Subsec. (c) re time limit; P.A. 77-614 substituted commissioner of revenue services for tax commissioner, effective January 1, 1979; P.A. 79-513 amended Subsec. (a) to require approval of designation as open space land by legislative body of municipality and amended Subsec. (b) to allow application within 90 days after assessment date in years in which revaluation becomes effective, effective July 1, 1979, and applicable to sale of any land classified for first time as farm, forest or open space land on or after that date; P.A. 79-610 substituted secretary of the office of policy and management for commissioner of revenue services, effective July 1, 1980; P.A. 94-201 amended Subsec. (b) to change the officer responsible for administration of that Subsec. from the secretary of policy and management to the commissioner of agriculture, effective July 1, 1994; P.A. 95-283 amended Subsec. (d) to replace board of tax review with board of assessment appeals, effective July 6, 1995; P.A. 00-120 amended Subsec. (a) to allow designation of open space land for purposes of payments in lieu of taxes and amended Subsec. (b) by substituting grand list for assessment list and making technical changes, effective May 26, 2000, and applicable to assessment years commencing October 1, 2000; P.A. 01-195 made technical changes in Subsec. (b), effective July 11, 2001; June 30 Sp. Sess. P.A. 03-6 replaced Commissioner of Agriculture with Commissioner of Agriculture and Consumer Protection, effective July 1, 2004; P.A. 04-189 repealed Sec. 146 of June 30 Sp. Sess. P.A. 03-6, thereby reversing the merger of the Departments of Agriculture and Consumer Protection, effective June 1, 2004; P.A. 05-190 amended Subsec. (b) by replacing reference to Sec. 12-504e with reference to Sec. 12-504f and made technical changes in Subsecs. (a) and (c), effective July 1, 2005, and applicable to sales, transfers or changes in use of land classified as farm land, forest land or open space land that occur on or after that date.

See Sec. 12-63 re rule of valuation.

Cited. 168 C. 319; Id., 466; 173 C. 328; 174 C. 10; 178 C. 100; Id., 295; 241 C. 382. Property designated as open space land requires a majority vote of legislative body before the land is eligible for open space classification for tax assessment purposes; open space designation alone does not create a vested right to open space classification for tax assessment purposes, and such right only exists after a landowner applies for such classification within the statutorily prescribed time. 292 C. 817.

Cited. 3 CA 53; 18 CA 608.

Statute contains sufficient guidelines for planning commission and is not void for vagueness. 34 CS 52.

Subsec. (a):

Three elements are necessary to a successful application to classify land as open space: First, the land must be in an area designated in the town plan as eligible for such classification; second, the applicant must file within the statutorily mandated time period; and third, there may be no change in the use of the land between the date of the town plan's adoption and the date of the classification. 302 C. 70. Land was within an area designated by the plan as proposed open space and, therefore, the land was eligible for open space classification. Id.

Mere fact that airport exists on a wetlands and flood hazard plain does not, on its own, entitle applicant to open space classification. 115 CA 438; judgment reversed in part, see 302 C. 70.

Subsec. (d):

Taxpayer is sufficiently aggrieved and entitled to a de novo determination of value when his property is wrongly misclassified under Subsec. and then assessed at an improper valuation, and taxpayer is not further required to establish, pursuant to Sec. 12-117a, that denial of application resulted in an overassessment. 302 C. 70.

Taxpayer who alleges aggrievement by denial of application for open space classification must establish that denial resulted in overassessment of the property. 115 CA 438; judgment reversed, see 302 C. 70.

Sec. 12-107f. Open space land. (a) **Declaration of policy encouraging preservation by tax-exempt organizations.** It is hereby found and declared that it is in the public interest to encourage organizations which are tax-exempt for federal income tax purposes to hold open space land in perpetuity for educational, scientific, aesthetic or other equivalent passive uses, for the benefit of the public in general.

(b) **Improvements exempt from state and municipal assessments or taxes. Payment of assessment or taxes by municipality.** Any such open space land held in perpetuity for educational, scientific, aesthetic or other equivalent passive uses, for the benefit of the public in general, and not held or used for development for any residential, industrial or commercial purpose, by any organization to which a determination letter has been issued by the Internal Revenue Service that contributions to it are deductible under the applicable sections of the Internal Revenue Code as amended, shall not be subject to state or municipal assessments or taxes for either capital or maintenance costs for improvements or betterments capable of serving the land so held, such as water lines, sidewalks, streets and sewers. The amount of such assessments or taxes which would have been charged to such organization shall be paid out of the General Fund of such municipality and shall be financed out of regular municipal taxes.

(c) **Exemption application and time limit. Determination by authority.** Any owner of land who has received such a determination letter from the Internal Revenue Service may apply for exemption from any state or municipal assessment for improvements or betterments to the authority making such assessment not later than ninety days after such assessment. Said authority shall determine whether the open space land is held in perpetuity for educational,

scientific, aesthetic or other equivalent passive uses, for the benefit of the public in general, and not held or used for development for any residential, industrial or commercial purpose.

(d) **Form of application.** An application for exemption from state or municipal assessments for improvements or betterments shall be made upon a form prescribed by the Commissioner of Agriculture and shall set forth the current status of the determination of deductibility under the applicable sections of the Internal Revenue Code, a description of the land, a general description of the current use of such land, and such other information as said authority may require to aid in determining whether such land qualifies for such exemption.

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

(f) **Appeal from denial of application for exemption.** Any owner of land aggrieved by the denial of any application for exemption shall have the same rights and remedies for appeal and relief as are provided in the general statutes for taxpayers claiming to be aggrieved by actions of assessors or boards of assessment appeals.

(P.A. 73-583, S. 1–6; P.A. 77-614, S. 139, 610; P.A. 79-610, S. 3, 47; P.A. 95-283, S. 48, 68; P.A. 99-89, S. 3, 10; June 30 Sp. Sess. P.A. 03-6, S. 146(e); P.A. 04-189, S. 1.)

History: P.A. 77-614 substituted commissioner of revenue services for tax commissioner, effective January 1, 1979; P.A. 79-610 substituted secretary of the office of policy and management for commissioner of revenue services, effective July 1, 1980; P.A. 95-283 amended Subsec. (f) to replace board of tax review with board of assessment appeals, effective July 6, 1995; P.A. 99-89 amended Subsec. (d) by replacing Secretary of the Office of Policy and Management with Commissioner of Agriculture, effective June 3, 1999; June 30 Sp. Sess. P.A. 03-6 replaced Commissioner of Agriculture with Commissioner of Agriculture and Consumer Protection, effective July 1, 2004; P.A. 04-189 repealed Sec. 146 of June 30 Sp. Sess. P.A. 03-6, thereby reversing the merger of the Departments of Agriculture and Consumer Protection, effective June 1, 2004.

See Sec. 12-63 re rule of valuation.

Cited. 174 C. 10; 178 C. 100.

Sec. 12-107g. Classification of land as marine heritage land. (a) An owner of land may apply for its classification as maritime heritage land, as defined in section 12-107b, on any grand list of a municipality by filing a written application for such classification with the assessor thereof not earlier than thirty days before or later than thirty days after the assessment date, provided in a year in which a revaluation of all real property in accordance with section 12-62 becomes effective such application may be filed not later than ninety days after such assessment date. The assessor shall determine whether such land is maritime heritage land and, if such assessor determines that it is maritime heritage land, he or she shall classify and include it as such on the grand list.

(b) An application for classification of land as maritime heritage land shall be made upon a form prescribed by the Secretary of the Office of Policy and Management and shall set forth a description of the land, a general description of the use to which it is being put, a statement of the potential liability for tax under the provisions of sections 12-504a to 12-504f, inclusive, and such other information as the assessor may require to aid the assessor in determining whether such land qualifies for such classification.

(c) Failure to file an application for classification of land as maritime heritage land within the time limit prescribed in subsection (a) of this section and in the manner and form prescribed in subsection (b) of this section shall be considered a waiver of the right to such classification on such assessment list.

(d) Any person aggrieved by the denial of any application for the classification of land as maritime heritage land shall have the same rights and remedies for appeal and relief as are provided in the general statutes for taxpayers claiming to be aggrieved by the doings of assessors or boards of assessment appeals.

(P.A. 07-127, S. 1.)

History: P.A. 07-127 effective July 1, 2007.

Sec. 12-108. Stored property as property in transit. Goods, wares and merchandise of a nonresident individual or organization not having an office or place of business in this state, shipped into this state by such nonresident individual or organization and placed in storage in the original package in a public commercial storage warehouse or on a public wharf, shall, while so in storage, be considered in transit and not subject to local property taxation, but no portion of premises, which portion is owned or leased by a consignor or consignee, shall be deemed a public warehouse.

(1953, S. 1069d.)

See Sec. 12-95a re exemption of merchandise in transit in warehouses.

Sec. 12-109. Listing and valuation of tax-exempt property. All property exempted from taxation except public highways, streets and bridges, shall be listed, valued and assessed annually by the assessor of each municipality and such valuation shall be added by the assessor to the grand list in such manner as to be separate from the valuation of property not exempted from taxation.

(1949 Rev., S. 1792; 1957, P.A. 13, S. 69; 1963, P.A. 490, S. 12; P.A. 74-233.)

History: 1963 act added specific reference to farm land, forest land, and open space land; P.A. 74-233 replaced former provisions re valuation of property which is exempt under special act provisions and listing of such property in abstract book with provision that all tax-exempt property, except public highways, streets and bridges be listed, valued and assessed annually and added to grand list in separate category.

Cited. 32 CS 140; 39 CS 142.

Sec. 12-110. Sessions of board of assessment appeals. (a) The board of assessment appeals in each town shall meet at least once in the month of September, annually, provided any meeting in the month of September shall be for the sole purpose of hearing appeals related to the assessment of motor vehicles, and shall give notice of the time and place of such meetings by posting it at least ten days before the first meeting in the office of the town clerk, and publishing it in some newspaper published therein or, if no newspaper is published in such town, in a newspaper having a general circulation in such town. Such meetings shall be held on business days, which may be Saturdays, the last not later than the last business day in the month of September, on or before which date such board shall complete the duties imposed upon it.

(b) The board of assessment appeals in each town shall meet in the month of March to hear appeals related to the assessment of property. Any such meeting shall be held on business days, which may be Saturdays, the last not later than the last business day in the month of March, on or before which date such board shall complete the duties imposed upon it.

(1949 Rev., S. 1793; 1949, 1951, S. 1070d; 1957, P.A. 263, S. 1; P.A. 79-412, S. 1, 3; P.A. 84-146, S. 7; P.A. 95-283, S. 49, 68.)

History: P.A. 79-412 added requirement that September meeting be held to hear appeals concerning motor vehicle assessments, effective June 12, 1979, and applicable to assessment list in any town for 1979 and any assessment list thereafter; P.A. 84-146 included a reference to posting of notice on a place other than a signpost; P.A. 95-283 replaced board of tax review with board of assessment appeals effective July 6, 1995, deleted requirement for meeting in February and the requirement for posting notice of meetings on public signposts and added Subsec. (b) re required meeting during the month of March, effective July 6, 1995.

See Sec. 12-117 re time extension for completion of duties of board of tax review.

Failure to announce decision or return abstract till after time limited held not a failure to complete duties. 75 C. 597. Provisions of this and following sections re boards of tax review are mandatory and conditions precedent to valid assessment. 122 C. 403. Cited. 130 C. 702; 136 C. 32; 165 C. 546; 195 C. 48.

Cited. 13 CA 584.

Sec. 12-111. Appeals to board of assessment appeals. (a) Any person, including any lessee of real property whose lease has been recorded as provided in section 47-19 and who is bound under the terms of a lease to pay real property taxes and any person to whom title to such property has been transferred since the assessment date, claiming to be aggrieved by the doings of the assessors of such town may appeal therefrom to the board of assessment appeals. Such appeal shall be filed, in writing, on or before February twentieth. The written appeal shall include, but is not limited to, the property owner's name, name and position of the signer, description of the property which is the subject of the appeal, name and mailing address of the party to be sent all correspondence by the board of assessment appeals, reason for the appeal, appellant's estimate of value, signature of property owner, or duly authorized agent of the

property owner, and date of signature. The board shall notify each aggrieved taxpayer who filed a written appeal in the proper form and in a timely manner, no later than March first immediately following the assessment date, of the date, time and place of the appeal hearing. Such notice shall be sent no later than seven calendar days preceding the hearing date except that the board may elect not to conduct an appeal hearing for any commercial, industrial, utility or apartment property with an assessed value greater than one million dollars. The board shall, not later than March first, notify the appellant that the board has elected not to conduct an appeal hearing. An appellant whose appeal will not be heard by the board may appeal directly to the Superior Court pursuant to section 12-117a. The board shall determine all appeals for which the board conducts an appeal hearing and send written notification of the final determination of such appeals to each such person within one week after such determination has been made. Such written notification shall include information describing the property owner's right to appeal the determination of such board. Such board may equalize and adjust the grand list of such town and may increase or decrease the assessment of any taxable property or interest therein and may add an assessment for property omitted by the assessors which should be added thereto; and may add to the grand list the name of any person omitted by the assessors and owning taxable property in such town, placing therein all property liable to taxation which it has reason to believe is owned by such person, at the percentage of its actual valuation, as determined by the assessors in accordance with the provisions of sections 12-64 and 12-71, from the best information that it can obtain, and if such property should have been included in the declaration, as required by section 12-42 or 12-43, it shall add thereto twenty-five per cent of such assessment; but, before proceeding to increase the assessment of any person or to add to the grand list the name of any person so omitted, it shall mail to such person, postage paid, at least one week before making such increase or addition, a written or printed notice addressed to such person at the town in which such person resides, to appear before such board and show cause why such increase or addition should not be made. When the board increases or decreases the gross assessment of any taxable real property or interest therein, the amount of such gross assessment shall be fixed until the assessment year in which the municipality next implements a revaluation of all real property pursuant to section 12-62, unless the assessor increases or decreases the gross assessment of the property to (1) comply with an order of a court of jurisdiction, (2) reflect an addition for new construction, (3) reflect a reduction for damage or demolition, or (4) correct a factual error by issuance of a certificate of correction. Notwithstanding the provisions of this subsection, if, prior to the next revaluation, the assessor increases or decreases a gross assessment established by the board for any other reason, the assessor shall submit a written explanation to the board setting forth the reason for such increase or decrease. The assessor shall also append the written explanation to the property card for the real estate parcel whose gross assessment was increased or decreased.

(b) If an extension is granted to any assessor or board of assessors pursuant to section 12-117, the date by which a taxpayer shall be required to submit a written request for appeal to the board of assessment appeals shall be extended to March twentieth and said board shall conduct hearings regarding such requests during the month of April. The board shall send notification to the taxpayer of the time and date of an appeal hearing at least seven calendar days preceding the hearing date, but no later than the first day of April. If the board elects not to hear an appeal for commercial, industrial, utility or apartment property described in subsection (a) of this section, the board shall notify the taxpayer of such decision no later than the first day of April.

(1949 Rev., S. 1794; 1957, P.A. 673, S. 9; 1963, P.A. 458; February, 1965, P.A. 65, S. 1; 1967, P.A. 50; P.A. 87-245, S. 6, 10; P.A. 95-283, S. 50, 68; P.A. 96-171, S. 11, 16; P.A. 00-120, S. 6, 13; P.A. 01-195, S. 119, 181; P.A. 03-269, S. 3; P.A. 09-196, S. 1.)

History: 1963 act added requirement of written report of decisions on appeals within one week of determination; 1965 act included appeals by lessees who, according to terms of lease, are responsible for payment of property taxes; 1967 act included appeals by persons receiving title since assessment date; P.A. 87-245 increased penalty from 10% to 25%, effective June 1, 1987, and applicable to assessment years of municipalities commencing on or after October 1, 1987; P.A. 95-283 changed name of board of tax review to board of assessment appeals, required appeals to be filed on or before February twentieth, in writing, added requirements for the written appeal and notification requirements, effective July 6, 1995; P.A. 96-171 required the board to "send written notification of" the final determination of all appeals, rather than "report in writing" such determination, and required the notice to include information describing the property owner's right to appeal the determination of the board, effective May 31, 1996; P.A. 00-120 substituted grand list for assessment list and made technical changes, effective May 26, 2000, and applicable to assessment years commencing October 1, 2000; P.A. 01-195 made technical changes for the purposes of gender neutrality, effective July 11, 2001; P.A. 03-269 designated existing provisions as Subsec. (a) and added new Subsec. (b) re effect on appeals of extensions of time granted to assessors, effective July 1, 2003; P.A. 09-196 amended Subsec. (a) by increasing the assessed value of property for which the board may elect not to conduct an appeal hearing from $500,000 to $1,000,000, by providing that appellant whose appeal will not be heard by the board may appeal directly to the Superior Court and by adding language re increasing or decreasing the gross assessment of any taxable real property or interest therein.

Requisites of valid notice of intended additions. 14 C. 72; 15 C. 447. Omissions and mistakes in assessments can only be taken advantage of by those in whose lists they occur. 15 C. 447, see also 65 C. 456. May add note, without interest, secured by mortgage. 39 C. 176. Addition without indicating property held legal. 44 C. 477. Nonresident whose personal property is wrongly assessed waives no rights by neglect to apply to board. 47 C. 477, see also 87 C. 234. Board only and not inhabitants in town meeting can review work of assessors. 48 C. 145. Appearance before board waives defect of notice. 75 C. 597; 85 C. 6. Does not supplant remedy of mandamus to compel assessors to properly list property not listed by taxpayer. 104 C. 549. Acquiescence of board in erroneous action of assessors as to listing of property is not a good defense to an action of mandamus to compel assessors to make proper list. 108 C. 258. Cited. 117 C. 393; 123 C. 547; 130 C. 702; 131 C. 275. Remedy for overvaluation of property is appeal to board of tax review. 146 C. 165. Persons aggrieved by denial of application for classification of land as farm land may appeal to board of tax review for reclassification. 156 C. 107. Cited. 158 C. 148; 165 C. 546; 169 C. 454; 179 C. 712; 184 C. 326; 193 C. 342; 196 C. 487; 200 C. 697; 224 C. 110; 226 C. 407; 227 C. 826; 228 C. 23; 240 C. 192; Id., 469; 241 C. 749. Bar to action must at any time use as its initial reference point the assessment date and not the date of decennial reevaluation. 242 C. 363. Cited. Id., 727. Subsequent title holder has no greater rights to challenge prior assessment than were possessed by its immediate assignor or by any prior assignee from the owner of a property at the time of assessment. 249 C. 1.

Cited. 8 CA 209; 21 CA 275; 26 CA 545; 29 CA 97; 42 CA 318; 44 CA 517.

Improper to test amount of assessment in an action to collect unpaid taxes. 4 CS 391. Grounds of appeal from board of relief reviewed. 6 CS 505. Discussed. 32 CS 139. Cited. 39 CS 142; 43 CS 297.

Subsec. (a):

Prior notice required is a mandatory condition precedent to board's decision to increase property tax assessment; if legal notice is not provided, board's decision is illegal within meaning of Sec. 12-119. 109 CA 287.

Sec. 12-112. Limit of time for appeals. No appeal from the doings of the assessors in any town shall be heard or entertained by the board of assessment appeals unless referred to it at one of its meetings during the month of September in the case of an appeal related to motor vehicle assessment or unless written appeal is made on or before February twentieth in accordance with the provisions of section 12-111.

(1949 Rev., S. 1795; 1953, S. 1072d; 1957, P.A. 263, S. 2; P.A. 79-412, S. 2, 3; P.A. 90-230, S. 18, 101; P.A. 95-283, S. 51, 68.)

History: P.A. 79-412 included reference to September meeting for motor vehicle assessment appeals, effective June 12, 1979, and applicable to assessment list in any town for 1979 and any assessment list thereafter; P.A. 90-230 made a technical correction; P.A. 95-283 changed name of board of tax review to board of assessment appeals, deleted the requirement for February meeting and added provision re written appeal by February twentieth in accordance with Sec. 12-111, effective July 6, 1995.

Appearance by attorney, with request that board adjourn to house of ill taxpayer, considered. 90 C. 159. Negligent failure of taxpayer to use accessible means to learn of mistake precludes action to recover taxes paid. 117 C. 394. Cited. 130 C. 702; 158 C. 138; 195 C. 587. Subsequent title holder has no greater rights to challenge prior assessment than were possessed by its immediate assignor or by any prior assignee from the owner of a property at the time of assessment. 249 C. 1.

Cited. 13 CA 584; 29 CA 97.

Provides for speedy determination. 4 CS 391. Cited. 6 CS 505.

Sec. 12-113. When board of assessment appeals may reduce assessment. The board of assessment appeals may reduce the assessment of any person as reflected on the grand list by reducing the valuation, number, quantity or amount of any item of estate therein, or by deleting any item which ought not to be retained in it, provided any such reduction or deletion shall be recorded in the minutes of the meeting of said board. The board of assessment appeals shall not reduce the valuation or assessment of property on the grand list belonging to any person who does not appear at a hearing before the board of assessment appeals, either in person or by such person's attorney or agent, and offer or consent to be sworn before it and answer all questions touching such person's taxable property situated in the town.

(1949 Rev., S. 1796; 1959, P.A. 436; February, 1965, P.A. 18; P.A. 79-17, S. 1, 3; P.A. 95-283, S. 52, 68; P.A. 99-189, S. 13, 20; P.A. 00-120, S. 7, 13.)

History: 1959 act eliminated distinction between residents and nonresidents as to appearing before board; 1965 act added reference to "consent" to be sworn; P.A. 79-17 substituted deletion of item for erasure and specified how reductions and deletions to be marked on list, effective April 3, 1979, and applicable to assessment list in any town for 1979 and any assessment list thereafter; P.A. 95-283 changed name of board of tax review to board of assessment appeals, effective July 6, 1995; P.A. 99-189 made technical changes and clarified when the board of assessment appeals can reduce the assessment of a taxpayer, effective June 23, 1999, and applicable to assessment years of municipalities commencing on or after October 1, 1999; P.A. 00-120 eliminated provision specifying how a reduction or deletion is to be made and specified that a reduction or deletion is to be recorded in the minutes, effective May 26, 2000, and applicable to assessment years commencing October 1, 2000.

Adding property to list of one taxpayer not invalidated by fact that it is erased from list of another who did not appear. 75 C. 597. Appeal from refusal of board to take off ten per cent added by assessors upheld though appellant did not appear. 77 C. 108. Purpose of statute; board may adjourn to house of taxpayer who is ill; deputing one member to examine taxpayer. 90 C. 154. Actual appearance in person before board is contemplated. 103 C. 156. Cited. 146 C. 165; 158 C. 146; 240 C. 192.

Cited. 29 CA 97.

Failure of appellant from board of relief to appear and be sworn before board not sufficient to prevent hearing on appeal; may affect relief by court. 2 CS 142.

Sec. 12-114. Adjustment of assessment by board of assessment appeals. The board of assessment appeals may adjust the assessment of personal property belonging to any person, or the valuation, number, quantity or amount of any item of property reflected therein, even if such person has refused or unnecessarily neglected to give in such person's declaration to the assessors as prescribed by law. No such adjustment shall be made until the board receives the information necessary to substantiate such adjustment in accordance with subsection (c) of section 12-53. Any assessment adjusted by such board under the provisions of this section shall be subject to the penalties provided in section 12-41.

(1949 Rev., S. 1798; P.A. 79-17, S. 2, 3; P.A. 95-283, S. 53, 68; P.A. 99-189, S. 14, 20; P.A. 00-120, S. 8, 13; P.A. 01-195, S. 120, 181.)

History: P.A. 79-17 substituted "delete" for "erase", effective April 3, 1979, and applicable to assessment list in any town for 1979 and any assessment list thereafter; P.A. 95-283 replaced board of tax review with board of assessment appeals, effective July 6, 1995; P.A. 99-189 made technical changes re "declaration", allowed board of assessment appeals to adjust the assessment if taxpayer did not file a declaration, required information to substantiate adjustment in accordance with Sec. 12-53(b) and subjected adjusted assessment to penalties provided in Sec. 12-41, effective June 23, 1999, and applicable to assessment years of municipalities commencing

on or after October 1, 1999; P.A. 00-120 replaced reference to Sec. 12-53(b) with reference to Sec. 12-53(c), effective May 26, 2000, and applicable to assessment years commencing October 1, 2000; P.A. 01-195 made a technical change, effective July 11, 2001.

Cited. 76 C. 671. Is mandatory as to a board of tax review. 103 C. 154. Cited. 212 C. 639.

Sec. 12-115. Addition to grand list by board of assessment appeals. The board of assessment appeals in any town or city may, within three months from the date prescribed by law for the completion of its duties, as set forth in section 12-111, add to the grand list of a town any taxable property which has been omitted by the assessor or board of assessors or the board of assessment appeals, which shall reflect for each owner of such property, an assessment at seventy per cent of the present true and actual value of such owner's taxable property from the best information that it can obtain, and if the owner failed to file the declaration as prescribed by law, shall add thereto twenty-five per cent of such assessment. Such board of assessment appeals shall mail to such owner at the last known address of the owner, postage paid, within one week after the completion of such supplemental additions to the grand list, a written or printed notice to appear before such board at a stated time and place and show cause why such property should not be added to such grand list. Any person aggrieved by the action of such board may, within two months from the time of such action, have the same right of appeal to the Superior Court as provided by section 12-117a. The authority designated by section 12-130 shall make and sign a rate bill for such supplemental additions to the grand list and a warrant with respect to such additions which shall be forwarded by the tax collector to such person, and such collector shall have the same powers for the collection of the tax based on such supplemental additions to such list as for the collection of other taxes.

(1949 Rev., S. 1799; 1957, P.A. 673, S. 10; P.A. 76-436, S. 305, 681; P.A. 86-102, S. 1, 2; P.A. 87-245, S. 7, 10; P.A. 95-283, S. 54, 68; P.A. 99-189, S. 15, 20.)

History: P.A. 76-436 substituted superior court for court of common pleas, effective July 1, 1978; P.A. 86-102 added provision that a supplemental list of taxable property omitted from the list of the owner thereof, and prepared for such owner by the board of tax review, shall be determined at 70% of present true and actual value and 10% of such value shall be added only if the owner failed to file such list; P.A. 87-245 increased penalty from 10% to 25%, effective June 1, 1987, and applicable to assessment years of municipalities commencing on or after October 1, 1987; P.A. 95-283 replaced board of tax review with board of assessment appeals and made technical changes, effective July 6, 1995; P.A. 99-189 made technical changes re "declaration" and provided that tax collector forward rate bill for supplemental additions, effective June 23, 1999, and applicable to assessment years of municipalities commencing on or after October 1, 1999.

Performance of duty may be compelled by mandamus. 103 C. 614. Board is not agent of town under section; its duties are administrative. 107 C. 700. Assessors cannot defend mandamus on ground board subsequently held property left out of list not taxable. 108 C. 259. Where mandamus brought to compel board to add omitted property, it is defense that board had in exercise of honest discretion held property not taxable. 111 C. 427. Cited. 165 C. 546; 220 C. 335.

Cited. 29 CA 97.

Sec. 12-116. Assessment and taxation under special acts. Wherever under the provisions of any special act relating to the assessment and taxation of real and personal property, such assessment and taxation is based on the actual valuation of such property, such assessment and taxation shall be based on such uniform percentage of such actual valuation as the assessors of the municipality determine.

(1957, P.A. 673, S. 11.)

Sec. 12-117. Extension of time for completion of duties of assessors and board of assessment appeals. (a) The period prescribed by law for the completion of the duties of any assessor, board of assessors or board of assessment appeals may, for due cause shown, be extended by the chief executive officer of the town for a period not exceeding one month, and in the case of the board of assessment appeals in any town in the assessment year in which a revaluation, pursuant to section 12-62, is required to be effective, such period shall be extended by said chief executive officer for a period not exceeding two months. Not later than two weeks after granting an extension as provided under this subsection, the chief executive officer shall send written notice of the extension to the Secretary of the Office of Policy and Management.

(b) If, in the assessment year in which a revaluation is required to be effective, the Secretary of the Office of Policy and Management determines, on the basis of information provided, in writing, by the board of assessment appeals and the chief executive officer, that the number of appeals pending before such board is such as to preclude fair and equitable consideration of such appeals within the extended period of time provided under subsection (a) of this section, the secretary may authorize a postponement of the implementation of said revaluation until the assessment day next ensuing. If the secretary authorizes such postponement, the town shall not be subject to the penalty provisions of subsection (d) of section 12-62. Upon receipt of the secretary's notice of authorization, the assessor shall revise the real property grand list for the assessment year with respect to which such postponement is applicable, to reflect assessments for such property effective in the assessment year immediately preceding. The real property grand list from which such appeals are taken shall then become the real property grand list for the assessment day next ensuing, subject only to transfers of ownership, additions for new construction, reductions for demolitions and such adjustments as are authorized by the board of assessment appeals, unless the assessor revalues all real property for said assessment day in accordance with section 12-62. The secretary shall not grant an authorization to a town, pursuant to this subsection, in consecutive years.

(c) During any assessment year in which the provisions of subsection (b) of this section become applicable, the assessor or board of assessors shall, not later than thirty days after the date on which the Secretary of the Office of Policy and Management authorizes the postponement of revaluation, complete the grand list as required by subsection (b) of this section. An increase notice shall be prepared in the manner prescribed by section 12-55, and mailed, not later than the tenth day after the completion of said grand list, to each owner whose property valuation on said grand list increased above the valuation of such property in the last-preceding assessment year. Notwithstanding the provisions of section 12-112, any owner may appeal such

increase to the board of assessment appeals not later than thirty days after the date of such notice. If the assessor or board of assessors fails to comply with the notice requirements in this subsection, any such increase shall not take effect until the next succeeding assessment date.

(1951, S. 1071d; 1967, P.A. 711; P.A. 77-309; 77-614, S. 139, 610; P.A. 79-610, S. 3, 47; P.A. 88-337, S. 4, 5; P.A. 95-283, S. 55, 68; P.A. 96-1, S. 2, 5; 96-171, S. 12, 16; P.A. 97-280, S. 5, 8; P.A. 98-242, S. 1, 9; P.A. 00-120, S. 9, 13; P.A. 01-195, S. 121, 181; P.A. 03-269, S. 4; P.A. 06-148, S. 3.)

History: 1967 act authorized use of prior list for assessments if appeals too numerous for equitable consideration except for transfers of ownership, additions for new construction and reductions for demolitions; P.A. 77-309 allowed two-month extension for board of tax review in year following revaluation; P.A. 77-614 substituted commissioner of revenue services for tax commissioner, effective January 1, 1979; P.A. 79-610 substituted secretary of the office of policy and management for commissioner of revenue services, effective July 1, 1980; P.A. 88-337 provided that a town need not revert to the list from which appeals were taken if, in the intervening time period, it has completed a revaluation; P.A. 95-283 divided section into Subsecs. (a) and (b), changed name of board of tax review to board of assessment appeals, added provision to Subsec. (a) re time period for appeal and transmission of abstract if extension is granted, and added new Subsec. (c) re notice provisions for increase of valuation and appeal requirements, effective July 6, 1995; P.A. 96-1 amended Subsec. (a) by allowing taxpayers a time extension for filing appeals if assessor's deadline has been extended, effective March 6, 1996, and applicable to assessment years of municipalities commencing on or after October 1, 1995; P.A. 96-171 amended Subsec. (c) to replace provision requiring the notice to be delivered within the time prescribed in Sec. 12-55 with provision requiring the notice to be sent not earlier than the date on which said Secretary grants his authorization and not later than the tenth day following the date on which the assessor completes the list and to add provision that if the increase notice is sent later than the prescribed time period the increase becomes effective on the next succeeding grand list, effective May 31, 1996; P.A. 97-280 added Subsec. (a)(2) re extension if town fails to adopt its budget within statutory time, limit effective June 27, 1997; P.A. 98-242 changed requirement that the Office of Policy and Management approve requests for extensions under Subsec. (a)(1) or (2) to approval by the chief executive officer of the municipality, with written notice to Secretary of the Office of Policy and Management, effective June 8, 1998; P.A. 00-120 amended Subsec. (a) to replace reference to abstract of the assessment list with reference to report of the grand list, and amended Subsecs. (b) and (c) to specify references to grand list, effective May 26, 2000, and applicable to assessment years commencing October 1, 2000; P.A. 01-195 made technical changes for the purposes of gender neutrality in Subsec. (c), effective July 11, 2001; P.A. 03-269 amended Subsec. (a) to delete provisions re extension of date to submit request for appeal, notice of time and date of hearing, notice of decision not to hear appeal and extension of time for completion of duties of assessors or board of assessment appeals in town which fails to adopt budget in time prescribed, and made technical changes in Subsecs. (a) and (b), effective July 1, 2003; P.A. 06-148 amended Subsec. (a) to clarify when extension is available and require chief executive officer to grant such extension, and replaced former Subsecs. (b) and (c) with new Subsecs. (b) and (c) re postponement by Office of Policy and Management of implementation of revaluation and town actions upon grant

of such postponement, effective June 6, 2006, and applicable to assessment years commencing on or after October 1, 2006.

The finding of due cause must be largely within the discretion of the trial judge and uncontrolled unless the circumstances show an abuse of discretion. 165 C. 546. Cited. 179 C. 712; 184 C. 326; 195 C. 48.

Trial court did not improperly fail to consider doctrine of assemblage in determining number of usable acres and fair market value of plaintiff's property. 93 CA 120.

Cited. 33 CS 175.

Sec. 12-117a. Appeals from boards of tax review or boards of assessment appeals. Any person, including any lessee of real property whose lease has been recorded as provided in section 47-19 and who is bound under the terms of his lease to pay real property taxes, claiming to be aggrieved by the action of the board of tax review or the board of assessment appeals, as the case may be, in any town or city may, within two months from the date of the mailing of notice of such action, make application, in the nature of an appeal therefrom, with respect to the assessment list for the assessment year commencing October 1, 1989, October 1, 1990, October 1, 1991, October 1, 1992, October 1, 1993, October 1, 1994, or October 1, 1995, and with respect to the assessment list for assessment years thereafter, to the superior court for the judicial district in which such town or city is situated, which shall be accompanied by a citation to such town or city to appear before said court. Such citation shall be signed by the same authority and such appeal shall be returnable at the same time and served and returned in the same manner as is required in case of a summons in a civil action. The authority issuing the citation shall take from the applicant a bond or recognizance to such town or city, with surety, to prosecute the application to effect and to comply with and conform to the orders and decrees of the court in the premises. Any such application shall be a preferred case, to be heard, unless good cause appears to the contrary, at the first session, by the court or by a committee appointed by the court. The pendency of such application shall not suspend an action by such town or city to collect not more than seventy-five per cent of the tax so assessed or not more than ninety per cent of such tax with respect to any real property for which the assessed value is five hundred thousand dollars or more, and upon which such appeal is taken. If, during the pendency of such appeal, a new assessment year begins, the applicant may amend his application as to any matter therein, including an appeal for such new year, which is affected by the inception of such new year and such applicant need not appear before the board of tax review or board of assessment appeals, as the case may be, to make such amendment effective. The court shall have power to grant such relief as to justice and equity appertains, upon such terms and in such manner and form as appear equitable, and, if the application appears to have been made without probable cause, may tax double or triple costs, as the case appears to demand; and, upon all such applications, costs may be taxed at the discretion of the court. If the assessment made by the board of tax review or board of assessment appeals, as the case may be, is reduced by said court, the applicant shall be reimbursed by the town or city for any overpayment of taxes, together with interest and any costs awarded by the court, or, at the applicant's option, shall be granted a tax credit for such overpayment, interest and any costs awarded by the court. Upon motion, said court shall, in event of such overpayment, enter judgment in favor of such applicant and against such city or

town for the whole amount of such overpayment, together with interest and any costs awarded by the court. The amount to which the assessment is so reduced shall be the assessed value of such property on the grand lists for succeeding years until the tax assessor finds that the value of the applicant's property has increased or decreased.

(P.A. 88-230, S. 1, 12; P.A. 89-231, S. 4, 5; P.A. 90-98, S. 1, 2; 90-266, S. 4, 6; P.A. 91-221, S. 4, 5; P.A. 92-254, S. 4, 6; P.A. 93-95, S. 4, 5; 93-142, S. 4, 7, 8; P.A. 95-220, S. 4–6; 95-283, S. 17, 68; P.A. 96-1, S. 3–5; 96-261, S. 1, 3, 4.)

History: P.A. 90-266 extended applicability to assessment list for year commencing October 1, 1990, effective June 8, 1990, and applicable to appeals from boards of tax review for assessment years commencing October 1, 1989, and October 1, 1990; P.A. 91-221 extended applicability to assessment list for year commencing October 1, 1991, effective June 10, 1991, and applicable to appeals from boards of tax review for assessment years commencing October 1, 1989, October 1, 1990, and October 1, 1991; P.A. 92-254 extended applicability to assessment list for year commencing October 1, 1992, effective June 3, 1992, and applicable to appeals from boards of tax review for assessment years commencing October 1, 1989, October 1, 1990, October 1, 1991, and October 1, 1992; P.A. 93-95 extended applicability to assessment list for year commencing October 1, 1993, or October 1, 1994, effective June 2, 1993, and applicable to appeals from the board of tax review in any municipality for the assessment years commencing on October first in 1989, 1990, 1991, 1992, 1993 and 1994; P.A. 95-283 changed location of appeal from the judicial district in which the town or city is located to the judicial district of Hartford-New Britain and changed the name of the board of tax review to the board of assessment appeals, effective October 1, 1996 (Revisor's note: P.A. 88-230, 90-98, 93-142 and 95-220 authorized substitution of "judicial district of Hartford" for "judicial district of Hartford-New Britain", effective September 1, 1998). P.A. 96-1 repealed changes made by public act 95-283 and revised wording of previously existing law, effective March 6, 1996, and applicable to assessment years of municipalities commencing on or after October 1, 1995; P.A. 96-261 also repealed changes made by P.A. 95-283 and made technical change in previously existing law, effective June 10, 1996.

Cited. 226 C. 407. P.A. 91-221, Sec. 4 cited. Id. Cited. 227 C. 826; 228 C. 23; 229 C. 618; 231 C. 731. To the extent that conditional approvals deprive taxpayers of immediate economic returns from their investment, such conditional approvals raise issues only of valuation, which properly may be addressed only by appeals under section. 232 C. 335. Cited. Id., 392; 236 C. 710; 240 C. 192; Id., 469; Id., 475; 241 C. 382; Id., 749. Bar to action must at any time use as its initial reference point the assessment date and not the date of the decennial revaluation. 242 C. 363. Judgment of appellate court in 41 CA 421 reversed. Id., 550. Cited. Id., 727. Subsequent title holder has no greater rights to challenge prior assessment than were possessed by its immediate assignor or by any prior assignee from the owner of a property at the time of assessment. 249 C. 1. Allegations of certain violations of public policy, such as a person's entering into an invalid contract or unauthorized practice of law, do not bar the person from a property tax appeal. 253 C. 255.

Cited. 31 CA 115; Id., 793; judgment reversed, see 229 C. 618. P.A. 91-221, Sec. 4 cited. Id. Cited. 35 CA 269; 38 CA 158; Id., 165; 40 CA 64; 41 CA 249; Id., 421; 42 CA 318; 43 CA 169;

44 CA 494; Id., 517; 46 CA 338. Assessor's method that treated plaintiff's properties as individual lots rather than one merged lot resulted in unfair treatment and a wrongful assessment, and therefore, plaintiff was aggrieved. 61 CA 834. Sec. 22a-45 does not limit property owner's remedy pursuant to this section. 80 CA 630. Plaintiff may not limit parameters of the court's valuation determination by challenging only one portion of the assessment because court determinations under section are de novo and court must arrive at its own conclusions by weighing all the evidence regardless of any alleged judicial admission as to scope of review; defendant town is not required to file a special defense under section; plaintiff who attempted to limit court's review to only one portion of an assessment was not deprived of due process when entire assessment was reviewed because Connecticut law has consistently held that trial court exercises de novo review. 84 CA 473. Statute allows taxpayer to challenge an illegal assessment outside prior statutorily mandated revaluation period and such appeal does not constitute impermissible request for interim revaluation. 85 CA 480. Section creates cause of action for taxpayer aggrieved by excessive and wrongful valuation of property, but there is no private right of action for taxpayer against municipal officials in individual capacities for alleged wrongdoing in tax assessment of property not owned or leased by or directly connected to taxpayer. 119 CA 453.

Sec. 12-118. Appeals from Connecticut Appeals Board for Property Valuation. Section 12-118 is repealed, effective July 6, 1995.

(1949 Rev., S. 1800; February, 1965, P.A. 65, S. 2; 299; 1967, P.A. 5; 1969, P.A. 318, S. 1; P.A. 74-183, S. 189, 291; P.A. 76-436, S. 165, 681; P.A. 78-280, S. 1, 127; P.A. 79-597, S. 1, 2; P.A. 87-404, S. 9, 11; P.A. 95-283, S. 67, 68.)

Sec. 12-118a. Validation of pending appeals. Section 12-118a is repealed, effective October 1, 2002.

(1969, P.A. 318, S. 2; S.A. 02-12, S. 1.)

Sec. 12-119. Remedy when property wrongfully assessed. When it is claimed that a tax has been laid on property not taxable in the town or city in whose tax list such property was set, or that a tax laid on property was computed on an assessment which, under all the circumstances, was manifestly excessive and could not have been arrived at except by disregarding the provisions of the statutes for determining the valuation of such property, the owner thereof or any lessee thereof whose lease has been recorded as provided in section 47-19 and who is bound under the terms of his lease to pay real property taxes, prior to the payment of such tax, may, in addition to the other remedies provided by law, make application for relief to the superior court for the judicial district in which such town or city is situated. Such application may be made within one year from the date as of which the property was last evaluated for purposes of taxation and shall be served and returned in the same manner as is required in the case of a summons in a civil action, and the pendency of such application shall not suspend action upon the tax against the applicant. In all such actions, the Superior Court shall have power to grant such relief upon such terms and in such manner and form as to justice and equity appertains, and costs may be taxed at the discretion of the court. If such assessment is reduced by said court, the

applicant shall be reimbursed by the town or city for any overpayment of taxes in accordance with the judgment of said court.

(1949 Rev., S. 1801; February, 1965, P.A. 65, S. 3; P.A. 76-436, S. 306, 681; P.A. 78-280, S. 1, 127; P.A. 81-472, S. 126, 159.)

History: 1965 act allowed applications for relief by lessees who, according to terms of lease, are responsible for property tax payments; P.A. 76-436 substituted superior court for court of common pleas and included reference to judicial districts, effective July 1, 1978; P.A. 78-280 deleted reference to counties; P.A. 81-472 made technical changes.

Codifies common law rule; applies to unpaid taxes existing at time of passage even though time to appeal from doings of board had expired. 101 C. 390, 392. Methods of valuation. 122 C. 230. In action against him to collect tax, taxpayer cannot contest valuation; must seek relief under this section or Sec. 12-111 et seq. 123 C. 548. "Laid" means "imposed". 124 C. 407. Section is for relief against illegal tax; procedure differs from appeal to board of tax review which is designed to act directly on valuations on grand list. 128 C. 649. What constitutes "manifestly excessive"; cannot enjoin assessors from raising assessment in future. Id., 674. Mere fact of overvaluation is not ground for relief under section; it is intended to take place of remedy in equity for illegal overvaluation and precludes resort to equity generally. 130 C. 703. Under section, function of court not limited to determining whether assessors acted illegally, arbitrarily or in abuse of discretion; statute designed to meet situations where there was misfeasance or nonfeasance, or assessment was arbitrary or so excessive or discriminatory as to show disregard for duty. 131 C. 273. Cited. 133 C. 22. "Owner" does not mean only owner on assessment date; possibility that he might become unduly enriched does not preclude right to test validity of assessment. Id., 238. State has no power to tax property of national banks under Sec. 12-59. 135 C. 191. Cited. 142 C. 634; 145 C. 375. Remedy given by section is not alternative to appeal from board of tax review and then from it to court under Sec. 12-118. 146 C. 165. Cited. 147 C. 287. Burden of proof on question whether property acquires tax situs within certain town is on plaintiff. Id., 308. Cited. 165 C. 211. The one year limitation on application to the court of common pleas is procedural and may be waived by the town's failing to plead it. 167 C. 509. Cited. 168 C. 514. Judgment of assessor, not his employee, is focus of section; section does not remedy dispute over credibility of conflicting expert testimony; cited. 169 C. 663. Cited. 170 C. 67; Id., 477. Whether or not the taxpayer was required to claim his exemption before the assessor under Sec. 12-89 would have no evidential significance in the proceeding under this statute. Burden of proving the exemption is on the taxpayer. 192 C. 434. Cited. 193 C. 342; 195 C. 587; 196 C. 487; 199 C. 294; 200 C. 697; 212 C. 639. Focus of statute is whether the assessment is "illegal". 220 C. 335. Decision of court requires that a declaratory judgment action predicated on the substantive rights of section be brought within one year of the date of assessment. 224 C. 110. Cited. 226 C. 407; 228 C. 23; Id., 375; Id., 476; 232 C. 335; 234 C. 169; 240 C. 422; Id., 475; 241 C. 749. Plaintiff's substantive claims were properly raised under section; court abandoned Cioffoletti rule requiring attacks on legislation to be brought as declaratory judgment actions. 245 C. 551. Subsequent title holder has no greater rights to challenge prior assessment than were possessed by its immediate assignor or by any prior assignee from the owner of a property at the time of assessment. 249 C. 1. Trial court's finding that floating docks and finger piers were fixtures and thus taxable property affirmed; determination re fixtures is a finding of

fact and will not be overturned unless clearly erroneous. 253 C. 371. Section does not apply to a claim for reimbursement of property taxes paid by a charitable organization pursuant to Sec. 12-81b and Sec. 18-20 of the Danbury Code. Id., 531. Statute does not authorize a challenge to imposition of a conveyance tax; rather, statute clearly relates to taxes "laid on property". 260 C. 406. Claims that an assessor has misclassified property and, consequently, overvalued it, comprise a category of appeals frequently pursued under section. 289 C. 723. Trial court's determination that assessor had illegally removed property's open space classification necessarily incorporated implicit finding that resultant assessment was manifestly excessive. Id.

Cited. 6 CA 330; 7 CA 496; 15 CA 513; Id., 752; 21 CA 275; 26 CA 545; 35 CA 269; 40 CA 64; 43 CA 169; 44 CA 494; Id., 517. Statute applies to owners of easements including flowage rights. 53 CA 142. Declaratory judgment action predicated on section is subject to section's one-year statute of limitations. 54 CA 284. Statute allows taxpayer to challenge illegal assessment outside prior statutorily mandated revaluation period and such appeal does not constitute impermissible request for interim revaluation. 85 CA 480. Section creates cause of action for taxpayer aggrieved by excessive and wrongful valuation of property, but there is no private right of action for taxpayer against municipal officials in individual capacities for alleged wrongdoing in tax assessment of property not owned or leased by or directly connected to taxpayer. 119 CA 453.

Fair and actual value is not to be found at depression's bottom nor at prosperity's top. 4 CS 69. The superior court will not inquire into an assessment in an action to collect unpaid taxes. Id., 391. Assessment is the total of all the taxable items and it does not follow that it is "manifestly excessive" because a single item is overvalued. 5 CS 467. Cited. 8 CS 540. Voluntary payment during pendency of application for relief does not preclude right to refund for excess. Id., 295. Relief from assessment not precluded by payment made before application filed. 9 CS 524. Valuation other than "true and actual" is illegal. 11 CS 480. Remedy different than that under Sec. 12-118; it is directed against the collection of an illegal tax. 12 CS 382. Declaratory judgment is one of the other "remedies". 14 CS 119. Equitable remedy for overvaluation in assessment is precluded. 16 CS 48. Taxpayer claiming to be aggrieved by assessment of tax under Sec. 12-58 may seek relief as provided by this section or Sec. 12-118 or may pay the tax, under proper protest, and sue to recover such money as was illegally paid. He may not, in an action to collect the tax, contest the valuation placed on his property. 25 CS 467. Cited. 32 CS 82. Discussed. Id., 139. Cited. 39 CS 142; 43 CS 297.

Sec. 12-119a. Waiver of addition to assessments. Municipal option to reduce addition to assessments. (a) Any municipality may, by ordinance, provide that the assessor or board of assessors, in the case of any amount added to an assessment pursuant to section 12-42, 12-43 or 12-53, or the board of assessment appeals, in the case of any amount added to an assessment pursuant to section 12-111 or 12-115, may waive the addition to any assessment of the twenty-five per cent additional amount. Any such ordinance shall delineate the reasons for which such waiver may be granted and shall provide for the publication of a list of all such waivers granted.

(b) Any municipality may, by ordinance, provide that the additional amount added to any assessment pursuant to section 12-42, 12-43, 12-53, 12-111 or 12-115 shall equal ten per cent of a taxpayer's assessment rather than the twenty-five per cent additional amount as required by

said sections. Such ordinance shall specify that a ten per cent addition to any assessment shall be allowed only if (1) a taxpayer filed a personal property declaration within the time period designated in section 12-41, and (2) the declaration as filed included complete and accurate information as to the total number and types of items of property subject to taxation in the taxpayer's name. A taxpayer shall be required to establish to the satisfaction of the assessor, board of assessors or board of assessment appeals, as the case may be, that the conditions set forth in the ordinance have been met.

(P.A. 87-245, S. 9, 10; P.A. 95-283, S. 56, 68; P.A. 99-189, S. 16, 20.)

History: P.A. 87-245 effective June 1, 1987, and applicable to assessment years of municipalities commencing on or after October 1, 1987; P.A. 95-283 replaced board of tax review with board of assessment appeals, effective July 6, 1995; P.A. 99-189 designated existing provisions as Subsec. (a), adding reference to Sec. 12-43 therein, and added new Subsec. (b) to allow municipalities by ordinance to establish a 10% penalty instead of the required 25% penalty under certain conditions, effective June 23, 1999, and applicable to assessment years of municipalities commencing on or after October 1, 1999.

Sec. 12-120. Assessor or board of assessors to send abstract of assessment lists to Secretary of the Office of Policy and Management. The assessor or board of assessors of each town, after the assessment lists have been examined and corrected by the board of assessment appeals, shall, on or before the first day of May, annually, transmit to the Secretary of the Office of Policy and Management an abstract of such lists, including the twenty-five per cent added by the assessor, board of assessors or board of assessment appeals, made in accordance with forms which shall be furnished by the secretary, at least thirty days before the date on which they are to be filed. Such form shall be designed to reduce paperwork requirements for the assessor or board of assessors. Prior to such transmittal and the making of such abstract, the assessor or board of assessors shall correct any clerical error which appears upon any such corrected assessment list. Any assessor who or board of assessors which neglects to transmit to the Secretary of the Office of Policy and Management an abstract of assessment lists as required by this section shall forfeit one hundred 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.

(1949 Rev., S. 1802; P.A. 77-614, S. 139, 610; P.A. 79-610, S. 3, 47; P.A. 85-385, S. 2; P.A. 87-115, S. 2, 8; 87-245, S. 8, 10; P.A. 93-434, S. 9, 20; P.A. 95-283, S. 57, 68; P.A. 96-34, S. 1, 2; P.A. 97-244, S. 10, 13.)

History: P.A. 77-614 substituted commissioner of revenue services for tax commissioner, effective January 1, 1979; P.A. 79-610 substituted secretary of the office of policy and management for commissioner of revenue services, effective July 1, 1980; P.A. 85-385 required assessors, rather than town clerk, to correct clerical errors on assessment list prior to its transmittal and the making of an abstract; P.A. 87-115 increased the forfeiture by any town clerk who fails to file the abstract of assessment lists as required from $15 to $100 and provided for waiver of forfeiture in accordance with regulations to be adopted, effective May 11, 1987, and applicable to assessment lists to be submitted on April 1, 1988, and thereafter; P.A. 87-245 increased penalty from 10% to 25%, effective June 1, 1987, and applicable to assessment years

of municipalities commencing on or after October 1, 1987; P.A. 93-434 amended the time the secretary is required to furnish abstracts from January first to 30 days before the date they are to be filed, effective June 30, 1993; P.A. 95-283 replaced board of tax review with board of assessment appeals and changed the transmittal date for the abstract of the list to the Office of Policy and Management from April to May, effective July 6, 1995; P.A. 96-34 transferred authority to file abstract lists from the town clerk to the assessor or board of assessors, effective May 2, 1996; P.A. 97-244 added provision re designing form to reduce paperwork, effective July 1, 1997.

Failure of town clerk to transmit abstract does not invalidate the lists. 7 C. 556.

Sec. 12-120a. Annual report from Office of Policy and Management to General Assembly committee on finance, revenue and bonding concerning real and personal property tax data for towns in the state. The Secretary of the Office of Policy and Management shall, annually, not later than the fifteenth day of March, submit to the chairpersons and ranking members of the joint standing committee of the General Assembly on finance, revenue and bonding, with copies for such other committee members and staff personnel as said chairpersons may designate, a report concerning certain data applicable with respect to real and personal property in each town in the state and such totals of data pertaining to all towns as may be deemed appropriate by said secretary. The submission of such report in 1997, and annually thereafter, shall include a summary of data as described in each of the subsections in this section. Each such report shall include categories of such data for purposes of property subject to taxation and separate categories for property exempt from taxation. Such report shall include state-wide trends covering a five-year period. Such report shall be organized, to the extent possible, in a manner consistent with the outline of information as described in each of the following subdivisions.

(1) **Residential, apartment, commercial and public utility real property.** For purposes of taxable residential, apartment, commercial, industrial and public utility real property, such report shall include the total number of properties and the total assessed value of such properties.

(2) **Vacant land assessed according to use classification.** For purposes of taxable vacant land, such report shall include the total number of acres and the total assessed value of such acres. For purposes of taxable land subject to assessment related to certain use value classifications, such report shall include the total number of such acres and the total assessed value of such acres for each of the following classifications related to use: (A) Farm, (B) forest, (C) open space, and (D) maritime heritage.

(3) **Land bearing timber.** For purposes of taxable land bearing timber and subject to tax at a rate not exceeding ten mills, such report shall include the total number of acres and the assessed value of the land.

(4) **Motor vehicles, mobile homes and other taxable personal property.** (A) For purposes of taxable registered motor vehicles, such report shall include the total number of motor vehicles and the total assessed value of such motor vehicles for each of the following classifications related to use: (i) Passenger, (ii) commercial, (iii) combination, (iv) farm, and (v) any other

classification; (B) for purposes of taxable vehicles which are not registered and mobile manufactured homes, such report shall include the total number of such vehicles and mobile manufactured homes and the total assessed value for each such category; (C) for purposes of all other taxable personal property, such report shall include the total value of each category of such property as contained in the tax list required pursuant to sections 12-42 and 12-43.

(5) **Tax-exempt property with no state reimbursement for tax loss to towns.** For purposes of exemptions from property tax with respect to which there is no state reimbursement, such report shall include the total number of such exempt properties by the exemption categories and property types deemed appropriate by the secretary, and the total assessed value of such exempt property.

(6) **Tax-exempt property with state reimbursement for tax loss.** For purposes of exemptions from property tax with respect to which annual reimbursement is provided by the state, such report shall include the total assessed value of such exempt property, by the exemption categories and property types deemed appropriate by the secretary.

(7) **Exemption from property tax subject to state reimbursement.** For purposes of exemptions from or reductions in property tax for certain individuals, with respect to which state reimbursement is applicable, such report shall include (A) the total number of individuals and the total amounts of each such exemption or reduction in the case of such benefits not subject to income requirements, and (B) in the case of such benefits subject to income requirements, such total number of individuals and total amounts of exemption or reduction the total assessed value of such exempt property, by the exemption categories and property types deemed appropriate by the secretary.

(8) **Exemption from property tax for certain individuals with no state reimbursement.** For purposes of exemption from property tax for certain individuals, with respect to which there is no state reimbursement, such report shall include the total number of individuals and the total value of each of the following exemptions: (A) Exemptions related to veterans under subdivisions (19) to (26), inclusive, of section 12-81, and (B) exemption for blind persons under subdivision (17) of said section.

(June Sp. Sess. P.A. 83-3, S. 1; P.A. 86-261, S. 1, 2; P.A. 90-94, S. 1, 2; P.A. 93-6, S. 1, 2; P.A. 96-217, S. 1, 5; P.A. 97-244, S. 11, 13; P.A. 07-127, S. 5.)

History: The reference to "mobile homes" in Subsec. (e) was changed to "mobile manufactured homes" in accordance with June Sp. Sess. P.A. 83-3; P.A. 90-94 changed the date for submission of the report from January fifteenth to March fifteenth annually and added the requirement concerning a state-wide summary of trends over a five-year period and amended each subsec. by eliminating requirements that the report information be prepared separately with respect to each town; P.A. 93-6 amended Subsec. (e) by deleting specific property tax categories and replacing them with a general reference to personal property, effective March 31, 1993, and applicable to the report of personal property filed on or after March 1, 1991; P.A. 96-217 required 1997 and subsequent reports to include summary of data described in this section instead of all such data, amended Subsec. (a) by adding apartment and public utility real property

and changing data to be reported, amended Subsec. (b) by substituting "vacant land" for "real property belonging to a public utility" and changing the data to be reported, amended Subsec. (c) by requiring report to include "the assessed value of the land", repealed Subsec. (d) re reporting of penalty for failure to report taxable land, relettered former Subsecs. (e) to (i), inclusive, as (d) to (h), inclusive, respectively, and amended relettered Subsec. (d) by substituting "total assessed value" for "total value" and deleting reporting requirement for aircraft, effective June 4, 1996; P.A. 97-244 amended Subsec. (a) to require report to include number of properties rather than buildings, units or parcels, amended Subsec. (b) to substitute reference to parcels for reference to acres, amended Subsecs. (e), (f) and (j) to require report to refer to exempt properties by exemption category and property types and made technical changes throughout the section, effective July 1, 1997; P.A. 07-127 redesignated Subsecs. (a) to (h) as Subdivs. (1) to (8), made technical changes and added "maritime heritage" in Subdiv. (2)(D), effective July 1, 2007.

Sec. 12-120b. Uniform administrative review procedures for certain state-reimbursed property tax exemptions, credits and rebates. (a) As used in this section:

(1) "Claimant" means a person, company, limited liability company, firm, association, corporation or other business entity having received approval for financial assistance from a town's assessor or a municipal official;

(2) "Financial assistance" means a property tax exemption, property tax credit or rental rebate for which the state of Connecticut provides direct or indirect reimbursement; and

(3) "Program" means (A) property tax exemptions under section 12-81g or subdivision (55), (59), (60), (70), (72) or (74) of section 12-81, (B) tax relief pursuant to section 12-129d or 12-170aa, and (C) rebates under section 12-170d.

(b) A claimant negatively affected by a decision of the Secretary of the Office of Policy and Management with respect to any program may appeal such decision in the manner set forth in subsection (d) of this section. Any notice the secretary issues pursuant to this section shall be sent by first class United States mail to a claimant at the address entered on the application for financial assistance as filed unless, subsequent to the date of said filing, the claimant sends the secretary a written request that any correspondence regarding said financial assistance be sent to another name or address. The date of any notice sent by the secretary pursuant to this section shall be deemed to be the date the notice is delivered to the claimant.

(c) The secretary may review any application for financial assistance submitted by a claimant in conjunction with a program. The secretary may exclude from reimbursement any property included in an application that, in the secretary's judgment, does not qualify for financial assistance or may modify the amount of any financial assistance approved by an assessor or municipal official in the event the secretary finds it to be mathematically incorrect, not supported by the application, not in conformance with law or if the secretary believes that additional information is needed to justify its approval.

(d) (1) If the secretary modifies the amount of financial assistance approved by an assessor or municipal official under a program, or makes a preliminary determination that the claimant who

filed written application for such financial assistance is ineligible therefor, the secretary shall send a written notice of preliminary modification or denial to said claimant and shall concurrently forward a copy to the office of the assessor or municipal official who approved said financial assistance. The notice shall include plain language setting forth the reason for the preliminary modification or denial, the name and telephone number of a member of the secretary's staff to whom questions regarding the notice may be addressed, a request for any additional information or documentation that the secretary believes is needed in order to justify the approval of such financial assistance, the manner by which the claimant may request reconsideration of the secretary's preliminary determination and the timeframe for doing so. Not later than ninety days after the date an assessor receives a copy of such preliminary notice, the assessor shall determine whether an increase to the taxable grand list of the town is required to be made as a result of such modification or denial, unless, in the interim, the assessor has received written notification from the secretary that a request for a hearing with respect to such financial assistance has been approved pursuant to subparagraph (B) of subdivision (2) of this subsection. If an assessment increase is warranted, the assessor shall promptly issue a certificate of correction adding the value of such property to the taxable grand list for the appropriate assessment year and shall forward a copy thereof to the tax collector, who shall, not later than thirty days following, issue a bill for the amount of the additional tax due as a result of such increase. Such additional tax shall become due and payable not later than thirty days from the date such bill is sent and shall be subject to interest for delinquent taxes as provided in section 12-146. With respect to the preliminary modification or denial of financial assistance for which a hearing is held, the assessor shall not issue a certificate of correction until the assessor receives written notice of the secretary's final determination following such hearing.

(2) (A) Any claimant aggrieved by the secretary's notice of preliminary modification or denial of financial assistance under a program may, not later than thirty business days after receiving said notice, request a reconsideration of the secretary's decision for any factual reason, provided the claimant states the reason for the reconsideration request in writing and concurrently provides any additional information or documentation that the secretary may have requested in the preliminary notice of modification or denial. The secretary may grant an extension of the date by which a claimant's additional information or documentation must be submitted, upon receipt of proof that the claimant has requested such data from another governmental agency or if the secretary determines there is good cause for doing so.

(B) Not later than thirty business days after receiving a claimant's request for reconsideration and any additional information or documentation the claimant has provided, the secretary shall reconsider the preliminary decision to modify or deny said financial assistance and shall send the claimant a written notice of the secretary's determination regarding such reconsideration. If aggrieved by the secretary's notice of determination with respect to the reconsideration of said financial assistance, the claimant may, not later than thirty business days after receiving said notice, make application for a hearing before said secretary, or the secretary's designee. Such application shall be in writing and shall set forth the reason why the financial assistance in question should not be modified or denied. Not later than thirty business days after receiving an application for a hearing, the secretary shall grant or deny such hearing request by written notice to the claimant. If the secretary denies the claimant's request for a hearing, such notice shall state the reason for said denial. If the secretary grants the claimant's request for a hearing, the

secretary shall send written notice of the date, time and place of the hearing, which shall be held not later than thirty business days after the date of the secretary's notice granting the claimant a hearing. Such hearing may, at the secretary's discretion, be held in the judicial district in which the claimant or the claimant's property is located. Not later than thirty business days after the date on which a hearing is held, a written notice of the secretary's determination with respect to such hearing shall be sent to the claimant and a copy thereof shall be concurrently sent to the assessor or municipal official who approved the financial assistance in question.

(3) If any claimant is aggrieved by the secretary's determination concerning the hearing regarding the claimant's financial assistance or the secretary's decision not to hold a hearing, such claimant may, not later than thirty business days after receiving the secretary's notice related thereto, appeal to the superior court of the judicial district in which the claimant resides or in which the claimant's property that is the subject of the appeal is located. Such appeal shall be accompanied by a citation to the secretary to appear before said court, and shall be served and returned in the same manner as is required in the case of a summons in a civil action. The pendency of such appeal shall not suspend any action by a municipality to collect property taxes from the applicant on the property that is the subject of the appeal. The authority issuing the citation shall take from the applicant a bond or recognizance to the state of Connecticut, with surety, to prosecute the application in effect and to comply with the orders and decrees of the court in the premises. Such applications shall be preferred cases, to be heard, unless cause appears to the contrary, at the first session, by the court or by a committee appointed by the court. Said court may grant such relief as may be equitable and, if the application is without probable cause, may tax double or triple costs, as the case demands; and, upon all applications which are denied, costs may be taxed against the applicant at the discretion of the court, but no costs shall be taxed against the state.

(4) The secretary shall notify each claimant of the final modification or denial of financial assistance as claimed, in accordance with the procedure set forth in this subsection. A copy of the notice of final modification or denial shall be sent concurrently to the assessor or municipal official who approved such financial assistance. With respect to property tax exemptions under section 12-81g or subdivision (55), (59), (60) or (70) of section 12-81, and tax relief pursuant to section 12-129d or 12-170aa, the notice pursuant to this subdivision shall be sent not later than one year after the date claims for financial assistance for each such program are filed with the secretary. For property tax exemptions under subdivision (72) or (74) of section 12-81, such notice shall be sent not later than the date by which a final modification to the payment for such program must be reflected in the certification of the secretary to the Comptroller. For the program of rebates under section 12-170d, such notice shall be sent not later than the date by which the secretary certifies the amounts of payment to the Comptroller.

(June Sp. Sess. P.A. 01-6, S. 46, 85; June Sp. Sess. P.A. 01-9, S. 97, 131; May Sp. Sess. P.A. 04-2, S. 78.)

History: June Sp. Sess. P.A. 01-6 effective July 1, 2001; June Sp. Sess. P.A. 01-9 amended Subsec. (d) to clarify provisions re preliminary determinations of eligibility, reconsideration of such eligibility and final determinations and to make technical changes, effective July 1, 2001; May Sp. Sess. P.A. 04-2 amended Subsec. (d)(4) to delete provision re date by which secretary is

required to certify payment amount to Comptroller and add provisions re notices related to certain property tax exemptions, effective July 1, 2004, and applicable to certifications by the Secretary of the Office of Policy and Management on and after July 1, 2001.

Sec. 12-121. Compensation of assessors and boards of assessment appeals. The compensation of assessors and boards of assessment appeals, except in such towns as have an incorporated city within their limits, the boundaries of which city are coterminous with the boundaries of such town and wherein the compensation of such assessors and boards of assessment appeals is fixed by a charter provision of such city, may be established by any town at any annual town meeting and, when so established, shall remain the same until altered by the town. If any town neglects to fix such compensation, the selectmen of such town shall fix the amount thereof until established by such meeting.

(1949 Rev., S. 3632; P.A. 79-22; P.A. 95-283, S. 58, 68.)

History: P.A. 79-22 deleted provision that part-time assessors receive at least $2.50 per work day as compensation; P.A. 95-283 replaced board of tax review with board of assessment appeals, effective July 6, 1995.

Assessors need not join in an action to recover compensation since each assessor's compensation is individual. 24 C. 408. Cited. 103 C. 424.

Secs. 12-121a to 12-121d. Personal property exempt from assessment. Sections 12-121a to 12-121d, inclusive, are repealed.

(P.A. 73-351, S. 1–4; P.A. 74-334, S. 1–5; P.A. 75-213, S. 50, 53.)

Sec. 12-121e. Reduction in assessment of certain rehabilitated buildings. The assessor of any municipality that has adopted an ordinance pursuant to subparagraph (H)(xv) of subdivision (7) of subsection (c) of section 7-148 may reduce the assessment of any building that has been rehabilitated in accordance with the provisions of such ordinance. The assessment shall be adjusted after the building is rehabilitated. The adjusted assessment shall reflect the value of the structure prior to rehabilitation. The adjusted assessment shall be applicable for a period determined in accordance with the provisions of the ordinance.

(P.A. 97-320, S. 5, 11.)

History: P.A. 97-320 effective July 1, 1997.

Sec. 12-121f. Validations re assessment lists. (a) An assessment list in any town, city or borough is not invalid as to the taxpayers of the taxing district as a whole because the assessor committed any one or more of the errors or omissions listed in subdivisions (1) to (15), inclusive, of this subsection unless an action contesting the validity of the assessment list is brought within four months after the assessment date and the plaintiff establishes that the assessor's error or omission will produce a substantial injustice to the taxpayers as a whole:

(1) The assessor failed to give the legal notice required by section 12-40 that all persons liable to pay taxes in the taxing district must, when required by law, bring in written or printed lists of the taxable property belonging to them;

(2) The assessor received a list that is either not sworn to or not signed by the person giving that list as required by section 12-49;

(3) The assessor received a list after the deadline specified by section 12-42 but neglected to fill out a list of the property described and add to the assessment the penalty set by section 12-42 for failing to file before the deadline;

(4) The assessor failed to give the notice required by subsection (c) of section 12-53 after adding property to the list of any person or corporation making a sworn list;

(5) The assessor failed to give the notice required by subsection (c) of section 12-53 after making out a list for a person or corporation that was liable to pay taxes and failed to give a required list;

(6) The assessor failed to assess and set house lots separately in lists as land as required by section 12-42;

(7) The assessor failed to sign any assessment list, or did not sign the assessment list of a town, city or borough collectively but signed the assessment list individually for districts in the town, city or borough;

(8) The assessor failed, as required by subsection (a) of section 12-55, to arrange an assessment list in alphabetical order, or to lodge the list in the required office on or before the day designated by law, or at all;

(9) The assessor decreased valuations after the day on which the assessment list was lodged or was required by law to be lodged in the required office, but before the date on which the abstract of such list was transmitted or was required to be transmitted to the Secretary of the Office of Policy and Management;

(10) The assessor failed, as required by section 12-42, to fill out a list for any person or corporation that failed to return a required list;

(11) The assessor incorrectly made an assessment list abstract required by subsection (a) of section 12-55;

(12) The assessor failed to compare, sign, return, date or make oath to an abstract of an assessment list of his or her town, as required by law, or omitted from an abstract any part of the list of any person;

(13) The assessor did not take the oath required by law;

(14) The assessor failed to return to a district clerk an assessment list of the district assessment; or

(15) The assessor omitted from the assessment list the taxable property of any person or corporation liable to pay taxes.

(b) An assessment list in any town, city or borough is not invalid as to the taxpayers of the taxing district as a whole because the board of assessment appeals or a member or members of the board committed any one or more of the errors or omissions listed in subdivisions (1) to (6), inclusive, of this subsection unless an action contesting the validity of the assessment list is brought within four months after the assessment date and the plaintiff establishes that the error or omission will produce a substantial injustice to the taxpayers as a whole:

(1) A member or members of the board of assessment appeals did not take the oath required by law;

(2) The board of assessment appeals failed to give notice of the times and places of the meetings as required by section 12-110;

(3) The board of assessment appeals held its first meeting on some day other than the day provided by section 12-110;

(4) The board of assessment appeals added to the list of any person or corporation any item of taxable property actually owned by the person or corporation without giving the notice required by section 12-111 or 12-115;

(5) The board of assessment appeals increased the list of any person or corporation, or added to the assessment list the name of any person or corporation, without giving such person or corporation the notice required by section 12-111 or 12-115, and the amount of such list is not excessive or unjust; or

(6) Any assessment list or abstract thereof is not signed by a member acting on behalf of the board of assessment appeals after having been examined and corrected by the board of assessment appeals.

(c) A tax laid and imposed in any town, city or borough is not invalid as to the taxpayers of the taxing district as a whole because of any one or more of the errors or omissions listed in subdivisions (1) to (5), inclusive, of this subsection unless an action contesting the validity of the tax is brought within four months after the tax is imposed and the plaintiff establishes that the error or omission will produce a substantial injustice to the taxpayers as a whole:

(1) The abstract of an assessment list was not transmitted to the Secretary of the Office of Policy and Management when required;

(2) The proper authorities voted to levy a tax, but failed to fix the time when such tax should become due, and the tax collector has given notice that the taxes were to become due at a certain time;

(3) A rate bill or a bill for taxes for the collection of any tax was not made under the hands of the proper authority according to law;

(4) The selectmen of any town made their rate bill from an assessment list made and corrected by the assessor and board of assessment appeals and lodged in the town clerk's office and disregarded any illegal alteration in the list made after the list and abstract were completed and lodged in the town clerk's office; or

(5) A mistake, irregularity or omission occurred in any of the steps preparatory to the issuance of a rate bill or bill for taxes for any tax, or in the preparation or issuance of such a rate bill or bill for taxes, or in the warrant for collection thereof, provided such mistake, irregularity or omission is not shown by the taxpayer to have made his or her tax materially greater and that notice of the bill has been given to the taxpayer.

(P.A. 99-238, S. 1, 8; P.A. 00-84, S. 3, 6.)

History: P.A. 99-238 effective July 1, 2000 (Revisor's note: In Subsec. (a), the phrase "subdivisions (1) through (15)" was changed editorially by the Revisors to "subdivisions (1) to (15), inclusive," for consistency with customary statutory usage); P.A. 00-84 revised effective date of P.A. 99-238 to specify applicability of section as amended by that act to errors, irregularities and omissions occurring on or after January 1, 1999, effective July 1, 2000.

Section does not specify who has standing to pursue claim; plaintiffs did not present facts sufficient to support allegation that alleged errors or omissions by assessor or board will produce substantial injustice to taxpayers of town as a whole, which is required to prevail under section. 119 CA 453.

Secs. 12-121g to 12-121z. Reserved for future use.

CHAPTER 204*

LOCAL LEVY AND COLLECTION OF TAXES

Sec. 12-122. Selectmen to estimate town's expenses; tax levy to pay current expenses. The selectmen of each town, in their annual report to be submitted at the annual town meeting, shall include an itemized estimate of the current expenses of the departments of the town for the ensuing year, which estimate shall be altered or approved as the voters determine at such town meeting. Upon completion of the work of the board of assessment appeals and of the final assessment list, the town shall levy a tax on such list, payable not later than forty days prior to the end of the fiscal year for which the tax was levied. No town shall levy a tax which, in addition to the other estimated yearly income of the town, shall be insufficient to pay the estimated expenses of the town for the current year. If the estimated income, including taxes,

proves insufficient to pay the current expenses of the town, the selectmen, in their next annual estimate of current expenses, shall include a sum sufficient to pay the deficit in such expenses of the previous year. The provisions of this section shall not apply to towns which have boards or departments of finance.

(1949 Rev., S. 1803; 1957, P.A. 13, S. 70; P.A. 95-283, S. 59, 68.)

History: P.A. 95-283 replaced board of tax review with board of assessment appeals, effective July 6, 1995.

Towns are required to levy such taxes as are sufficient to pay the estimated expenses of the town for the current year. 14 CS 258.

Sec. 12-122a. Uniform city-wide mill rate for taxation of motor vehicles. Any municipality which has more than one taxing district may by a majority vote of its legislative body set a uniform city-wide mill rate for taxation of motor vehicles, except that if the charter of such municipality provides that any mill rate for property tax purposes shall be set by the board of finance of such municipality, such uniform city-wide mill rate may be set by a majority vote of such board of finance.

(P.A. 74-211; P.A. 76-191, S. 1, 2.)

History: P.A. 76-191 added exception re setting of mill rate by board of finance.

Sec. 12-123. Selectmen to make rate bill when town fails to lay sufficient tax. When any town has failed to lay necessary taxes or to lay a tax which, in addition to the other estimated yearly income of the town, is sufficient to pay the current expenses of such town, its selectmen shall make a rate bill upon its list last completed for the amount necessary, or for an amount sufficient to pay the deficit in such current expenses, and cause the same to be collected as other taxes.

(1949 Rev., S. 1804.)

No statutory right for taxpayer to enjoin collection of taxes that are not abuse of broad discretion conferred on boards of selectmen by section. 217 C. 303.

Cited. 32 CS 237.

Sec. 12-124. Abatement of taxes and interest. The selectmen of towns, the mayor and aldermen of cities, the warden and burgesses of boroughs and the committees of other communities may abate the taxes, or the interest on delinquent taxes, or both, assessed by their respective communities upon such persons as are poor and unable to pay the same or upon railroad companies in bankruptcy reorganization, and shall present to each annual meeting of their respective communities a list of all persons whose taxes, or the interest on whose taxes, they have abated in the preceding year.

(1949 Rev., S. 1805; 1967, P.A. 40; P.A. 77-533, S. 2, 3.)

History: 1967 act allowed abatement of interest on delinquent taxes; P.A. 77-533 allowed abatement of tax or interest for railroad companies in bankruptcy reorganization in addition to abatements for the poor.

If person against whom taxes assessed comes within statute, taxes may properly be abated after his death in favor of surviving family. 125 C. 623.

Sec. 12-124a. Municipal option to abate taxes on residence exceeding eight per cent of occupants' income. (a) 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, abate the property taxes due for any tax year with respect to any residential dwelling occupied by the owner or owners and for whom such dwelling is the primary place of residence, to the extent that such property taxes exceed eight per cent or more of the total income from any source, adjusted for self-employed persons to reflect the allowance for expenses in determining adjusted gross income for federal income tax purposes, of such owner or owners and any other person for whom such dwelling is the primary place of residence, for the calendar year immediately preceding the beginning of the tax year for which such taxes are due. Application for such abatement shall be made not later than thirty days preceding the tax due date for such tax year, provided if the amount of such taxes has not been determined on such date, within ten days following determination of the amount of such taxes.

(b) Whenever any municipality has approved abatement of taxes as provided in subsection (a) of this section, the owner or owners shall deliver to the tax collector in such municipality, not later than ten days following the tax due date for such taxes abated, an agreement, on a form executed and acknowledged in the form and manner required for the transfer of an interest in real property, to reimburse such municipality in the amount of the taxes abated, with interest at six per cent per annum or such rate as approved by the legislative body. Such agreement shall contain a legal description of the real property with respect to which such abatement is approved and shall be recorded in the land records of such municipality. Such agreement shall constitute a lien on such real property which shall remain valid until paid. Such lien shall be due and payable in full upon the sale or transfer of such real property or upon the death of the owner, or if owned by more than one person at the time such lien is created, upon the death of the last of such owners surviving. Such lien shall be released by the tax collector in such municipality when the taxes secured thereby have been paid. No lien recorded under the provisions of this subsection shall take precedence over any mortgage recorded in the land records prior to such certificate of lien.

(P.A. 78-235, S. 1, 2; P.A. 81-444, S. 1, 2.)

History: P.A. 81-444 allowed abatement to the extent that such taxes exceed 8%, rather than 10%, or more of the total income of the occupants of the owner's dwelling, effective July 7, 1981, and applicable in any municipality to assessment year commencing October 1, 1981, and thereafter.

Sec. 12-125. Abatement of taxes of corporations. If any corporation carrying on business in this state is poor and unable to pay real or personal property taxes or both levied against it by any

municipality, if such corporation has applied for a working-capital loan from one or more agencies of the United States and if the amount of taxes due to such municipality constitutes a bar or a handicap to the granting of such loan, application may be made to the selectmen of a town not consolidated with a city or borough, to the common council or mayor and board of aldermen if a city, to the warden and burgesses if a borough and to the governing board of any other municipality, for the abatement in whole or in part of such real estate and personal property taxes. Such application shall be in writing and shall contain a recital of the facts and the reason why the corporation believes that it is necessary for the municipality to abate its taxes in whole or in part. Such municipal authority, after an examination of the facts and after hearing, shall have power to abate in whole or in part real and personal property taxes levied by it against such corporation, provided the Secretary of the Office of Policy and Management, after having obtained the written consent of the Attorney General, shall approve. The name of each such corporation receiving such abatement and the amount of taxes so abated shall be presented to the next regular meeting of such municipality. If any corporation receiving abatement as provided in this section withdraws its application for the loan because of which the abatement was granted or if the corporation for any reason fails to receive the loan for which application was made and in accordance with which the abatement was granted, such abatement shall be rescinded and have no effect.

(1949 Rev., S. 1806; P.A. 77-614, S. 139, 610; P.A. 79-610, S. 3, 47.)

History: P.A. 77-614 substituted commissioner of revenue services for tax commissioner, effective January 1, 1979; P.A. 79-610 substituted secretary of the office of policy and management for commissioner of revenue services, effective July 1, 1980.

Sec. 12-125a. Waiver of taxes on certain property held by suppliers of water. Any municipality may, upon approval by its legislative body, or by the board of selectmen in any town in which the legislative body is a town meeting, waive property taxes and interest related thereto which may be due for any tax year with respect to real or personal property held by any person, firm or corporation for the purpose of creating or furnishing a supply of water for domestic use, exclusive of any such property (1) owned by a municipal corporation or (2) used by any such person, firm or corporation in creating or furnishing such a supply of water for purposes of profit related to such use, with such profit inuring to such person or the owners of such firm or corporation.

(P.A. 83-563, S. 2.)

Sec. 12-125b. Exemption or abatement of tax on real property bought from the state by a municipality. Any municipality that purchases a parcel of land, or a portion thereof owned by the state may enter into an agreement (1) exempting such parcel or portion thereof from any property tax imposed by the municipality, or providing that such parcel or portion thereof is subject to all or any portion of such property tax, and (2) providing for payments in lieu of, or fixing, property taxes with respect to such parcel or portion thereof. Such agreement shall be for such amounts, duration and on such terms as may be approved by the legislative body of such municipality. Any payments in lieu of, or fixing, such taxes, together with interest thereon as provided in any such agreement, shall constitute a lien upon such property, taking precedence

over all other liens and encumbrances. Such lien may be foreclosed in the same manner as a lien for property taxes.

(P.A. 06-194, S. 24.)

History: P.A. 06-194 effective July 1, 2006.

Sec. 12-126. Abatement or refund of tax on tangible personal property assessed in more than one municipality. If any tangible personal property is assessed in more than one municipality in any assessment year, upon payment of the tax in the municipality in which such property is subject to property tax for such assessment year in accordance with sections 12-43, 12-59 or 12-71, the tax in the other municipality or municipalities shall be removed from the rate book by means of a certificate of error issued by the assessor or board of assessors. If such tax has been paid to a municipality in which such property is not subject to property tax for such assessment year in accordance with said sections 12-43, 12-59 or 12-71, the amount thereof shall be refunded to the taxpayer upon written application therefor to the tax collector. Such application shall contain a recital of the facts, and the collector shall, after examination thereof, refer the same, with his recommendation thereon, to the board of selectmen in the case of a town or to the corresponding authority in any other municipality, and shall certify to the amount of refund to which the applicant is entitled. Upon receipt of such application and certification, the selectmen or other duly constituted authority shall draw an order upon the treasurer in favor of such applicant for such amount without interest.

(1949 Rev., S. 1807; 1955, S. 1074d; P.A. 83-485, S. 8, 13.)

History: P.A. 83-485 provided that, with respect to personal property which is assessed in more than one municipality, upon payment of tax in the municipality in which such property is subject to tax in accordance with Sec. 12-43, 12-59 or 12-71, the tax in other municipalities shall be removed from the rate book and that, with respect to tax on personal property which has been paid to a municipality in which such property is not subject to tax in accordance with Sec. 12-43, 12-59 or 12-71, the amount thereof shall be refunded, effective June 30, 1983, and applicable in any town to the assessment year commencing October 1, 1983, and each assessment year thereafter.

See Sec. 12-57 re issuance of certificate of correction when property improperly included on list.

Sec. 12-127. Abatement or refund on proof of exempt status. Any person who has been unable to submit evidence of blindness as required by section 12-92 or of other claim for exemption as required by section 12-93 may, when he obtains such evidence satisfactory to the assessors, make application to the collector of taxes, within one year after he obtains such evidence, for abatement in case the tax has not been paid, or for refund in case the whole tax has been paid, of such part or the whole of such tax as represents the exemption. Such abatement or refund may be granted retroactively to include the assessment day next succeeding the date as of which such person was entitled to the exemption, but in no case shall any abatement or refund be made for a period greater than one year.

(June, 1955, S. 1076d.)

Veteran not entitled to refund by virtue of assumption of tax under provisions of Sec. 12-70. 135 C. 228.

Sec. 12-127a. Abatement of taxes on structures of historical or architectural merit. (a) Any municipality may by ordinance provide for the abatement in whole or in part of real property taxes on structures of historical or architectural merit. Such municipality shall determine which structures within its locality shall be available for classification as historically or architecturally meritorious, or it may delegate such determination to local private preservation or architectural bodies.

(b) Such tax abatement shall be available to the owners of real property which is so classified if it can be shown to the satisfaction of the municipality that the current level of taxation is a material factor which threatens the continued existence of the structure, necessitating either its demolition or remodeling in a manner which destroys the historical or architectural value. If, after taxes on such structure have been abated under the terms of this section, such structure is demolished or remodeled in a way which destroys its architectural or historical value, the then owner shall pay to the municipality an amount equal to the total amount of taxes which had been abated under the provisions of this section.

(1969, P.A. 711, S. 1–3; P.A. 84-256, S. 9, 17.)

History: P.A. 84-256 deleted Subsec. (c) authorizing state reimbursement for tax abatements granted under this section.

Sec. 12-128. Refund of tax erroneously collected from veterans and relatives. The amount of any tax which has been collected erroneously from any person who has served in the Army, Navy, Marine Corps, Coast Guard or Air Force of the United States, or from his relative, as specified in section 12-81, may be recovered from the municipality to which the same has been paid at any time within six years from the date of such payment upon presentation of a claim therefor to the collector of taxes. The collector shall examine such claim and, upon finding the claimant entitled thereto, shall certify to that effect to the selectmen of such town or other proper official of such municipality. Upon receipt of such certification, the selectmen or other proper official shall draw an order upon the treasurer in favor of such claimant for the amount, without interest, to which such claimant is entitled.

(1949 Rev., S. 1811; 1951, S. 1077d; P.A. 75-110, S. 1.)

History: P.A. 75-110 allowed recovery of erroneously collected tax within six, rather than three, years.

Sec. 12-129. Refund of excess payments. Any person, firm or corporation who pays any property tax in excess of the principal of such tax as entered in the rate book of the tax collector and covered by his warrant therein, or in excess of the legal interest, penalty or fees pertaining to such tax, or who pays a tax from which the payor is by statute exempt and entitled to an abatement, or who, by reason of a clerical error on the part of the assessor or board of assessment

appeals, pays a tax in excess of that which should have been assessed against his property, or who is entitled to a refund because of the issuance of a certificate of correction, may make application in writing to the collector of taxes for the refund of such amount. Such application shall be made not later than (1) three years from the date such tax was due or (2) such extended deadline as the municipality may, by ordinance, establish. Such application shall contain a recital of the facts and shall state the amount of the refund requested. The collector shall, after examination of such application, refer the same, with his recommendations thereon, to the board of selectmen in a town or to the corresponding authority in any other municipality, and shall certify to the amount of refund, if any, to which the applicant is entitled. Upon receipt of such application and certification, the selectmen or such other authority shall draw an order upon the treasurer in favor of such applicant for the amount of refund so certified. Any action taken by such selectmen or such other authority shall be a matter of record, and the tax collector shall be notified in writing of such action. Upon receipt of notice of such action, the collector shall make in his rate book a notation which will date, describe and identify each such transaction. Each tax collector shall, at the end of each fiscal year, prepare a statement showing the amount of each such refund, to whom made and the reason therefor. Such statement shall be published in the annual report of the municipality or filed in the town clerk's office within sixty days of the end of the fiscal year. Nothing in this section shall be construed to allow a refund based upon an error of judgment by the assessors. Notwithstanding the provisions of this section, the legislative body of a municipality may, by ordinance, authorize the tax collector to retain payments in excess of the amount due provided the amount of the excess payment is less than five dollars.

(1949 Rev., S. 1812; 1957, P.A. 194; 1961, P.A. 102; 484, S. 1; P.A. 75-110, S. 2; P.A. 90-101, S. 2; P.A. 95-283, S. 10, 68; P.A. 99-151, S. 2, 3.)

History: 1961 acts added reference to the certificate of correction, and provided for filing of annual statement of refunds in town clerk's office; P.A. 75-110 allowed six years, rather than one year, from date of payment for filing application for refund; P.A. 90-101 required that application for refund of tax paid in excess of the amount due as a result of clerical error must be submitted not later than three years from the tax due date and deleted the provision related to refunds as to which the procedure has, prior to October 1, 1943, been determined by statute; P.A. 95-283 replaced board of tax review with board of assessment appeals and allowed a municipality to retain overpayments of less than $5, effective July 6, 1995; P.A. 99-151 allowed municipalities to adopt ordinances to extend the time to file an application for a refund of excess property tax payments, effective June 23, 1999.

Cited. 195 C. 587.

Cited. 33 CA 270.

Sec. 12-129a. Moratorium on tax payment for persons over sixty-five. Section 12-129a is repealed.

(February, 1965, P.A. 386, S. 3; 1967, P.A. 755, S. 5.)

Sec. 12-129b. Real property tax relief for certain persons sixty-five years of age or over. (a) An owner of real property or any tenant for life or for a term of years liable for property taxes under section 12-48 who meets the qualifications stated in this subsection shall be entitled to pay the tax levied on said property, calculated in accordance with the provisions of subsection (b) for the first year his claim for said tax relief is filed and approved in accordance with the provisions of section 12-129c, and he shall be entitled to continue to pay the amount of said tax or such lesser amount as may be levied in any year, without regard to the provisions of this section and section 12-129c, during each subsequent year that he shall meet said qualifications, and the surviving spouse of such owner or tenant, qualified in accordance with the requirements pertaining to a surviving spouse in this subsection, or any owner or tenant possessing a joint interest in said property with such owner at the time of such owner's death and qualified at such time in accordance with the requirements in this subsection, shall be entitled to continue to pay the amount of said tax or such lesser amount as may be levied in any year, without regard to the provisions of this section and section 12-129c, as it becomes due each year following the death of such owner for as long as such surviving spouse or joint owner or joint tenant is qualified in accordance with the requirements in this subsection. After the first year a claim for said tax relief is filed and approved, application for said tax relief shall be filed biennially on a form prepared for such purpose by the Secretary of the Office of Policy and Management. No such owner or tenant may qualify for said tax relief if such claim is filed after May 15, 1980. Any such owner or tenant who is qualified in accordance with this section and who files such claim on or before May 15, 1980, and any such surviving spouse or joint owner or joint tenant surviving upon the death of such owner or tenant, shall be entitled to pay said tax in the amount as provided in this section for so long as such owner or tenant or such surviving spouse or joint owner or joint tenant continues to be so qualified. To qualify for the tax relief provided in this section a taxpayer shall meet all the following requirements: (1) Be sixty-five years of age or over, or his spouse, who is domiciled with him, shall be sixty-five years or over, or be fifty years of age or over and the surviving spouse of a taxpayer who at the time of his death had qualified and was entitled to tax relief under this section and section 12-129c, provided such spouse was domiciled with such taxpayer at the time of his death, and (2) occupy said real property as his home, and (3) either he or his spouse shall have resided within this state for at least one year before filing his claim under this section and section 12-129c, and (4) have had adjusted gross income as determined under the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended, during the calendar year preceding the filing of his claim in an amount of not more than three thousand dollars if he shall be unmarried, or have adjusted gross income as determined under the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended, during the calendar year preceding the filing of the claim in an amount of not more than five thousand dollars if he shall be married and domiciled with his spouse or, on or after April 9, 1974, individually, if unmarried, or jointly if married, adjusted gross income and tax-exempt interest as determined under the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended, which is qualifying income, during the calendar year preceding the filing of the claim in an amount of not more than six thousand dollars. Notwithstanding provisions of the Internal Revenue Code under which certain portions of railroad retirement annuities are considered taxable income, for purposes of this subdivision the adjusted gross income of any such taxpayer for any income year

commencing on or after January 1, 1984, shall not include any portion of such taxpayer's income from railroad retirement annuities received under the Railroad Retirement Act, exclusive of any such income payable in accordance with the supplemental annuity provisions of said act. Notwithstanding any provision of the Internal Revenue Code under which any portion of income received as a pension from the United States Postal System is considered taxable income, for purposes of this subdivision the adjusted gross income of any such person for any income year commencing on or after January 1, 1996, shall not include any portion of said pension. A person who received pension income in the 1996 calendar year from the United States Postal System and who filed an application under subsection (e) of section 12-170aa prior to May 15, 1997, in lieu of filing an application under section 12-129c, shall be allowed to file an application under said section 12-129c with respect to income received during the 1996 calendar year, provided such application is filed prior to August 1, 1998. Notwithstanding the provisions of this section and subsection (c) of section 12-129b, the assessor of the town in which such person resides shall, upon approving such application, reinstate such person's tax relief benefits under this section, as of the 1996 grand list, and shall notify the tax collector to remove any property tax credit under section 12-170aa that is reflected on such person's rate bill for that assessment year.

(b) The tax on the real property for which the benefits under this section are claimed shall be calculated by multiplying the assessed value, less one thousand dollars, of said property for the year 1966 or for any subsequent year in which the taxpayer first files and has approved a claim under this section and section 12-129c, by the applicable mill rate of that year for the general property tax, exclusive of any special tax levy, except that, if such property is located in more than one town, the tax payable to the town of the taxpayer's voting residence shall be so calculated and the tax payable to the other town or towns in which such property is located shall be calculated by multiplying the assessed value of said property for the year 1968 or for any subsequent year in which a taxpayer first files and has approved a claim under this section and section 12-129c by the applicable mill rate of such general property tax of that year. If title to real property is recorded in the name of the person or the spouse making a claim and qualifying under said sections and any other person or persons, the claimant hereunder shall be entitled to pay the claimant's fractional share of the tax on such property calculated in accordance with the provisions of this section, and such other person or persons shall pay the person's or persons' fractional share of the tax without regard for the provisions of said sections. For the purposes of this section, a "mobile manufactured home", as defined in section 12-63a, shall be deemed to be real property.

(c) If an owner of real property has qualified and received tax relief under this section and section 12-129c and subsequently has adjusted gross income in excess of the maximum as described in this section, he shall notify the municipal tax assessor on or before the next assessment date and shall be denied tax relief under this section for such assessment year and thereafter. Any person who fails to notify the municipal tax assessor of such disqualification shall be fined not more than five hundred dollars.

(d) If any person with respect to whom a claim for tax relief in accordance with this section and section 12-129c has been approved for any assessment year transfers, assigns, grants or otherwise conveys subsequent to the first day of October, but prior to the first day of August in such assessment year the interest in real property to which such claim for tax relief is related,

regardless of whether such transfer, assignment, grant or conveyance is voluntary or involuntary, the amount of such tax relief benefit, determined as the amount by which the tax payable without benefit of this section exceeds the tax payable under the provisions of this section, shall be a pro rata portion of the amount otherwise applicable in such assessment year to be determined by a fraction the numerator of which shall be the number of full months from the first day of October in such assessment year to the date of such conveyance and the denominator of which shall be twelve. If such conveyance occurs in the month of October the grantor shall be disqualified for such tax relief in such assessment year. The grantee shall be required within a period not exceeding ten days immediately following the date of such conveyance to notify the assessor thereof, or in the absence of such notice, upon determination by the assessor that such transfer, assignment, grant or conveyance has occurred, the assessor shall (1) determine the amount of tax relief benefit to which the grantor is entitled for such assessment year with respect to the interest in real property conveyed and notify the tax collector of the reduced amount of such benefit and (2) notify the Secretary of the Office of Policy and Management on or before the October first next following the end of the assessment year in which such conveyance occurs of the reduction in such benefit for purposes of a corresponding adjustment in the amount of state payment to the municipality next following as reimbursement for the revenue loss related to such tax relief. On or after December 1, 1989, any municipality which neglects to transmit to the Secretary of the Office of Policy and Management the adjustment as required by this section shall forfeit two hundred fifty dollars to the state, provided said secretary may waive such forfeiture in accordance with procedures and standards adopted by regulation in accordance with chapter 54. Upon receipt of such notice from the assessor, the tax collector shall, if such notice is received after the tax due date in the municipality, within ten days thereafter mail or hand a bill to the grantee stating the additional amount of tax due as determined by the assessor or assessors. Such tax shall be due and payable and collectible as other property taxes and subject to the same liens and processes of collection, provided such tax shall be due and payable in an initial or single installment not sooner than thirty days after the date such bill is mailed or handed to the grantee and in equal amounts in any remaining, regular installments as the same are due and payable.

(1967, P.A. 755, S. 1; 1969, P.A. 338, S. 1; 673, S. 1; 814, S. 2; 1971, P.A. 632, S. 2; 749; 1972, P.A. 253, S. 1; P.A. 74-55, S. 3, 4, 14; P.A. 76-383, S. 1, 2; P.A. 79-498, S. 1, 4; 79-514, S. 1, 4; 79-630; P.A. 80-139, S. 1, 2; 80-391, S. 1, 6; 80-463, S. 4, 6; P.A. 81-60, S. 1; 81-244, S. 1, 2; P.A. 83-409, S. 1; June Sp. Sess. P.A. 83-3, S. 1; P.A. 84-515, S. 6, 7; P.A. 87-586, S. 6, 12; P.A. 89-211, S. 21; P.A. 90-73, S. 2, 5; P.A. 96-180, S. 20, 166; P.A. 98-262, S. 19, 22; P.A. 99-89, S. 4, 10.)

History: 1969 acts added exception in Subsec. (b) re property located in more than one town, amended Subsec. (b) to allow multiplication by subsequent reduced rate, and to classify mobile homes as real property and substituted "adjusted gross income as determined under the Internal Revenue Code of 1954" for gross income from all sources; 1971 acts amended Subsec. (b) to specify that applicable mill rate is rate for general property tax exclusive of special tax levy, included tenants for life or for term of years liable for property taxes under Sec. 12-48 under provisions of section and substituted "taxpayer" for "owner" to reflect tenants' inclusion; 1972 act amended Subsec. (a)(3) to clarify language and added Subsecs. (c) and (d) re tax relief for surviving spouse and re procedure in cases where recipient becomes ineligible because income limit exceeded; P.A. 74-55 amended Subsec. (a) to raise income limit to $6,000 as of April 9,

1974, and amended Subsec. (b) to add provision for calculation of benefits during year in which municipality adopts uniform fiscal year; P.A. 76-383 made payment at reduced rate applicable only to claims filed for the first time and approved before June 1, 1976; P.A. 79-498 amended Subsec. (a) to require surviving spouse to be at least 50 years old for benefits to continue and to have been domiciled with deceased recipient at time of death, deleted Subsec. (c) which had required only that surviving spouse be at least sixty and relettered Subsec. (d) accordingly, effective July 1, 1979, and applicable to assessment years commencing on or after October 1, 1978; P.A. 79-514 changed residency requirement in Subsec. (a) from 5 years to 1 year; P.A. 79-630 added provisions that as of October 1, 1979, reduction in rate is not to include any reduction in rate during years in which revaluation becomes effective; P.A. 80-139 repealed provisions enacted in P.A. 79-630 and extended allowance for reduction in rates to all rather than limiting it to those whose claims were first filed and approved before June 1, 1976, effective May 6, 1980, and applicable to taxes levied in any town on assessment list for 1979 and each assessment list thereafter; P.A. 80-391 deleted reference to Sec. 12-63a and required biennial filing for continued relief, effective May 29, 1980, and applicable in any town to assessment year commencing October 1, 1980, and each assessment year thereafter; P.A. 80-463 placed May 15, 1980 as cut off for viable applications for tax relief, effective June 6, 1980, and applicable to homeowners for assessment year in any town commencing October 1, 1980, and each assessment year thereafter; P.A. 81-60 added Subsec. (d) concerning a reduction in benefit for the assessment year in which a homeowner's residence is sold; P.A. 81-244 provided statutory authority for continuation of a deceased homeowner's tax freeze benefit for a qualified surviving spouse or a qualified surviving joint owner and deleted provisions whereby once-eligible owner becoming ineligible because income exceeds maximum allowed could apply for and receive relief subsequently; P.A. 83-409 amended Subsec. (d) to specify that conveyance need not be voluntary and to set a date for notification of the conveyance to the secretary of the office of policy and management; June Sp. Sess. P.A. 83-3 changed term "mobile home" in Subsec. (b) to "mobile manufactured home"; P.A. 84-515 amended Subsec. (a) by providing that qualifying income for purposes of eligibility under said Subsec. (a) shall be determined without the inclusion in the taxpayer's adjusted gross income of any portion of such taxpayer's income from railroad retirement annuities received under the Railroad Retirement Act, exclusive of any income under the supplemental annuity provisions of said act; P.A. 87-586 amended Subsec. (d) to provide for a forfeiture to the state by any municipality neglecting to transmit the information required for purposes of the adjustment in the amount of state reimbursement to the municipality as a result of a conveyance of the dwelling with respect to which property tax has been reduced as provided in this section; P.A. 89-211 clarified reference to the Internal Revenue Code of 1986; P.A. 90-73 amended Subsec. (d) by providing that proration of benefit for the assessment year shall not be applicable in the event of conveyance of the real property to which such benefit is related in August or September of the year and adding provision for waiver of forfeiture related to municipal failure to submit benefit adjustment information as required; P.A. 96-180 made technical changes to conform section's division into subsecs. with customary statutory usage, effective June 3, 1996; P.A. 98-262 amended Subsec. (a) to exclude income received from a United States Postal System pension from adjusted gross income for purposes of Subdiv. (4) and extend filing date, effective June 8, 1998; P.A. 99-89 amended Subsec. (b) by deleting obsolete provision re taxpayers in a municipality changing to a uniform fiscal year and making technical changes, effective June 3, 1999.

See Sec. 12-129p re maximum benefits for any homeowner receiving tax relief under Sec. 12-129b.

Sec. 12-129c. Application for real property tax relief for certain persons sixty-five years of age or over. Biennial requirements. Penalty for false affidavit or false statement. (a) No claim shall be accepted under section 12-129b unless the taxpayer or authorized agent of such taxpayer files an application with the assessor of the municipality in which the property is located, in affidavit form as provided by the Secretary of the Office of Policy and Management, during the period from February first to and including May fifteenth of any year in which benefits are first claimed, including such information as is necessary to substantiate said claim in accordance with requirements in such application. A taxpayer may make application to the secretary prior to August 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. The taxpayer shall present to the assessor a copy of such taxpayer's federal income tax return and the federal income tax return of such taxpayer's spouse, if filed separately, for such taxpayer's taxable year ending immediately prior to the submission of the taxpayer's application, or if not required to file a federal income tax return, such other evidence of qualifying income in respect to such taxable year as the assessor may require. Each such application, together with the federal income tax return and any other information submitted in relation thereto, shall be examined by the assessor and if the application is approved by the assessor, it shall be forwarded to the secretary on or before July first of the year in which such application is approved, except that in the case of a taxpayer who received a filing date extension from the secretary, such application shall be forwarded to the secretary not later than ten business days after the date it is filed with the assessor. After a taxpayer's claim for the first year has been filed and approved such taxpayer shall be required to file such an application biennially. In respect to such application required after the filing and approval for the first year the tax assessor in each municipality shall notify each such taxpayer concerning application requirements by regular mail not later than February first of the assessment year in which such taxpayer is required to reapply, enclosing a copy of the required application form. Such taxpayer may submit such application to the assessor by mail, provided it is received by the assessor not later than March fifteenth in the assessment year with respect to which such tax relief is claimed. Not later than April first of such year the assessor shall notify, by certified mail, any such taxpayer for whom such application was not received by said March fifteenth concerning application requirements and such taxpayer shall be required not later than May fifteenth to submit such application personally or for reasonable cause, by a person acting on behalf of such taxpayer as approved by the assessor.

(b) Any person knowingly making a false affidavit for the purpose of claiming property tax relief under section 12-129b and this section shall be fined not more than five hundred dollars. Any person who fails to disclose all matters relating thereto or with intent to defraud makes a false statement shall refund to the state or to the municipality, as the case may be, all tax relief improperly taken.

(1967, P.A. 755, S. 2; 1969, P.A. 814, S. 3; 1972, P.A. 253, S. 2; P.A. 73-650, S. 4, 6; P.A. 74-55, S. 5, 14; P.A. 77-614, S. 139, 610; P.A. 79-610, S. 3, 47; P.A. 80-391, S. 2, 6; P.A. 82-322,

S. 1, 6; P.A. 83-485, S. 9, 13; P.A. 85-561, S. 1, 8; June Sp. Sess. P.A. 01-6, S. 50, 85; June Sp. Sess. P.A. 01-9, S. 98, 131; P.A. 10-32, S. 34; P.A. 12-197, S. 27.)

History: 1969 act required that affidavit be filed within 60 days after assessment date, rather than 14 days before first meeting of board of tax review and required assessor to mail notice of necessity for annual filing at least 10 days before assessment date; 1972 act deleted requirement for 10 days' notice enacted in 1969; P.A. 73-650 placed June 30, 1973, deadline for acceptance of claims; P.A. 74-55 made former provisions Subsecs. (a) and (c), inserted substantially new Subsec. (b) permitting filings within 60 days after April 15, 1974, changed filing period from within 60 days after assessment date to "prior to and including May fifteenth of any year after calendar year 1974 ..." and deleted former provisions re notification of claimant and appeals; P.A. 77-614 substituted commissioner of revenue services for tax commissioner, effective January 1, 1979; P.A. 79-610 substituted secretary of the office of policy and management for commissioner of revenue services, effective July 1, 1980; P.A. 80-391 amended Subsec. (a) to detail procedure for required biennial filing with applicable deadlines and substituted "taxpayer" for "claimant", effective May 29, 1980, and applicable in any town to assessment year commencing October 1, 1980, and each assessment year thereafter; P.A. 82-322 amended Subsec. (a) to require assessors to notify qualified taxpayers concerning reapplication requirements not later than February first, rather than January first, in year in which taxpayer must reapply and amended procedure re income tax information required so that it must be related to tax year of taxpayer ending immediately prior to application date, in lieu of tax year ending immediately prior to beginning of assessment year in which application is submitted, as previously required; P.A. 83-485 amended Subsec. (a) by providing that the taxpayer must file claim "during the period from February first to and including May fifteenth of any year" in lieu of "during the period prior to and including May fifteenth of any year" as previously provided, effective June 30, 1983, and applicable in any town to the assessment year commencing October 1, 1983, and each assessment year thereafter; P.A. 85-561 amended Subsec. (a) so that in cases of illness or incapacitation, evidenced by a physician's certificate, taxpayers may file for an extension of the application period, provided such application is made prior to August fifteenth in the claim year, effective July 5, 1985, and applicable to the assessment year in any municipality commencing October 1, 1985, and each assessment year thereafter; June Sp. Sess. P.A. 01-6 amended Subsec. (a) to modify procedures for extensions of time for applications for relief and add requirements for such applications, deleted former Subsec. (b) re certain applications in 1974, redesignated former Subsec. (c) as Subsec. (b), and amended newly designated Subsec. (b) to change "exemption from taxation" to "claiming property tax relief", to eliminate a possible term of imprisonment for making false affidavit and to provide for refund of tax relief improperly taken, effective July 1, 2001; June Sp. Sess. P.A. 01-9 added provision re refund of defrauded tax relief to the state or the municipality, effective July 1, 2001; P.A. 10-32 made technical changes in Subsec. (a), effective May 10, 2010; P.A. 12-197 amended Subsec. (a) by adding provision re certification by an advanced practice registered nurse and making a technical change.

Sec. 12-129d. State payment in lieu of tax revenue. (a) On or before January first, annually, the tax collector of each municipality shall certify to the Secretary of the Office of Policy and Management, on a form furnished by the secretary, the amount of tax revenue which such municipality, except for the provisions of section 12-129b, would have received, together with

such supporting information as said secretary may require. On or after December 1, 1989, any municipality which neglects to transmit the claim and supporting information as required by this section shall forfeit two hundred fifty dollars to the state, provided said secretary may waive such forfeiture in accordance with procedures and standards adopted by regulation in accordance with chapter 54. Said secretary shall review each such claim in accordance with the procedure set forth in section 12-120b. Any claimant aggrieved by the results of the secretary's review shall have the rights of appeal as set forth in section 12-120b.

(b) The Secretary of the Office of Policy and Management shall, on or before September first, annually, certify to the Comptroller the amount due each municipality under the provisions of subsection (a) of this section, including any modification of such claim made prior to September first, and the Comptroller shall draw an order on the Treasurer on or before the fifth business day following September first and the Treasurer shall pay the amount thereof to such municipality on or before the fifteenth day of September following. If any modification is made as the result of the provisions of subsection (a) of this section on or after the August fifteenth following the date on which the tax collector has provided the amount of tax revenue in question, any adjustments to the amount due to any municipality for the period for which such modification was made shall be made in the next payment the Treasurer shall make to such municipality pursuant to this section.

(1967, P.A. 755, S. 3, 4; P.A. 74-55, S. 7, 14; 74-338, S. 67, 94; P.A. 77-614, S. 139, 610; P.A. 79-610, S. 3, 47; P.A. 85-371, S. 5, 10; 85-561, S. 2, 8; P.A. 87-586, S. 7, 12; P.A. 88-230, S. 1, 12; P.A. 90-73, S. 3, 5; 90-98, S. 1, 2; P.A. 93-142, S. 4, 7, 8; P.A. 95-220, S. 4–6; 95-283, S. 18, 68; P.A. 96-261, S. 3, 4; June Sp. Sess. P.A. 01-6, S. 51, 85; P.A. 05-287, S. 17.)

History: P.A. 74-55 set January first deadline for certification to commissioner rather than March first and replaced "12-129b" with "12-129c"; P.A. 74-338 corrected reference, returning it to original "12-129b"; P.A. 77-614 substituted commissioner of revenue services for tax commissioner, effective January 1, 1979; P.A. 79-610 substituted secretary of the office of policy and management for commissioner of revenue services, effective July 1, 1980; P.A. 85-371 extended final date for review by the secretary to the January first following deadline for receipt of claims and inserted provisions concerning modifications resulting in adjustments to amounts due to municipalities, effective July 1, 1985, and applicable to any grant or claim information received by the secretary of the office of policy and management on or after that date; P.A. 85-561 added Subsec. (c) providing for a procedure of correction in claim submitted, a procedure of appeal by the taxpayer, a hearing for the taxpayer before the secretary of the office of policy and management and appeal to the superior court if the taxpayer is aggrieved in respect to any action of said secretary, effective July 1, 1985, and applicable to the assessment year in any municipality commencing October 1, 1985, and each assessment year thereafter; P.A. 87-586 amended Subsec. (a) by inserting the forfeiture provision for any municipality which neglects to transmit the information required by this section for purposes of computing the amount of state reimbursement for property tax loss related to the program in Sec. 12-129b; P.A. 90-73 amended Subsec. (a) by adding the provision allowing waiver of the municipal forfeiture for failure to submit information as required for purposes of state reimbursement; P.A. 95-283 amended Subsec. (a) to change location of appeal from the judicial district in which the municipality is located to the judicial district of Hartford-New Britain and Subsec. (c) to change

location of appeal from the judicial district in which the applicant resides to the judicial district of Hartford-New Britain, effective October 1, 1996 (Revisor's note: P.A. 88-230, 90-98, 93-142 and 95-220 authorized substitution of "judicial district of Hartford" for "judicial district of Hartford-New Britain" in 1995 public and special acts, effective September 1, 1998); P.A. 96-261 repealed changes made by P.A. 95-283, effective June 10, 1996; June Sp. Sess. P.A. 01-6 deleted former provisions re appeals of decisions of the Secretary of the Office of Policy and Management, including former Subsec. (c), provided for such appeals in accordance with Sec. 12-120b and made technical changes for purposes of gender neutrality, effective July 1, 2001; P.A. 05-287 amended Subsec. (b) to change the deadline for the Secretary of the Office of Policy and Management to certify to the Comptroller the amount due each municipality from August fifteenth to September first and to change the deadline for the Comptroller's draw of an order on the Treasurer from on or before the first day of September following to on or before the fifth business day following September first, effective July 13, 2005.

See Sec. 12-120b re uniform administrative procedure for appeals related to state-reimbursed property tax exemptions, credits and rebates.

Secs. 12-129e and 12-129f. Failure to reapply for benefits. Grants to municipalities. Sections 12-129e and 12-129f are repealed.

(1969, P.A. 814, S. 4, 5; 1972, P.A. 253, S. 3.)

Sec. 12-129g. Appropriation. Obsolete.

(1969, P.A. 814, S. 17.)

Secs. 12-129h and 12-129i. Tax relief for special tax. State reimbursement in lieu of tax. Sections 12-129h and 12-129i are repealed, effective June 3, 1999.

(1971, P.A. 632, S. 1, 3; P.A. 77-614, S. 139, 610; P.A. 79-610, S. 3, 47; P.A. 85-371, S. 6, 10; P.A. 99-89, S. 9, 10.)

Secs. 12-129j to 12-129m. State refunds of property tax payments to certain persons sixty-five or over. Sections 12-129j to 12-129m, inclusive, are repealed.

(P.A. 73-650, S. 1–3, 5, 6; P.A. 74-55, S. 13, 14.)

Sec. 12-129n. Optional municipal property tax relief program for certain homeowners age sixty-five or over or permanently and totally disabled. (a) Any municipality may, by vote of its legislative body on recommendation of its board of finance or equivalent body, provide property tax relief to residents of such municipality, with respect to real property owned and occupied by such residents as their principal residence, who are (1) sixty-five years of age and over, or whose spouses, living with them, are sixty-five years of age or over or sixty years of age or over and the surviving spouse of a taxpayer qualified in such municipality under this section at the time of his or her death or with respect to real property on which such residents or their spouses are liable for taxes under section 12-48, or (2) under age sixty-five and eligible in accordance with applicable federal regulations to receive permanent total disability benefits

under Social Security, or have not been engaged in employment covered by Social Security and accordingly have not qualified for benefits thereunder, but have become qualified for permanent total disability benefits under any federal, state or local government retirement or disability plan, including the Railroad Retirement Act and any government-related teacher's retirement plan, in which requirements with respect to qualifications for such permanent total disability benefits are comparable to such requirements under Social Security, provided such residents or their spouses under subdivisions (1) or (2) above have been taxpayers of such municipality for one year immediately preceding their receipt of tax benefits under this section, and meet the requirements which may be established by such municipality with respect to maximum income allowable during the calendar year preceding the year in which application is made for the tax relief provided in this section. No such property tax relief, together with any relief received by any such resident under the provisions of sections 12-129b to 12-129d, inclusive, and 12-170aa shall exceed, in the aggregate the total amount of the tax which would, except for said sections 12-129b to 12-129d, inclusive, 12-170aa and this section, be laid against the taxpayer.

(b) Prior to initial approval by the legislative body of such municipality of the plan of property tax relief to be provided pursuant to the provisions of this section, the executive authority of such municipality shall appoint a committee consisting of not less than five resident taxpayers of such municipality, which shall undertake and complete within a period not in excess of sixty days following such appointment, a study and investigation with respect to such property tax relief and, on the basis thereof, prepare a report to be presented to the board of finance or equivalent body of such municipality, which report shall include the following: (1) The fiscal effect of such property tax relief on property tax revenue for such municipality; (2) recommendations with respect to the form and extent of such property tax relief. After the initial approval of such property tax relief by the legislative body of such municipality, such plan may be amended from time to time by vote of its legislative body on recommendation of its board of finance or equivalent body without compliance with the requirements of this subsection applicable to such initial approval.

(c) The total abatement of property tax revenue, based on an estimate in any tax year by the board of finance or equivalent body of such municipality, which may be granted in such tax year by such municipality pursuant to the provisions of this section shall not exceed an amount equal to ten per cent of the total real property tax assessed in such municipality in the preceding tax year.

(d) Any such property tax relief granted to any such resident in accordance with the provisions of this section shall not disqualify such resident with respect to any benefits for which such resident shall be eligible under the provisions of sections 12-129b to 12-129d, inclusive, and 12-170aa, and any such property tax relief provided under this section shall be in addition to any such benefits for which such resident shall be eligible under said sections.

(e) Reimbursement of such municipality under the provisions of sections 12-129b to 12-129d, inclusive, and 12-170aa shall be limited to such amount as the municipality would be entitled to receive for revenues lost because of tax relief provided under the provisions of said sections. The property tax relief provided for in this section may, in any case where title to real property is recorded in the name of the taxpayer or his or her spouse and any other person or persons, be

prorated to reflect the fractional share of such taxpayer or spouse or, if such property is a multiple-family dwelling, such relief may be prorated to reflect the fractional portion of such property occupied by the taxpayer.

(f) Any municipality providing property tax relief under this section may establish a lien on such property in the amount of the relief granted, provided if the total amount of such property tax relief with respect to any such taxpayer, when combined with any such tax relief for which such taxpayer may be eligible in accordance with sections 12-129b to 12-129d, inclusive, or 12-170aa, exceeds in the aggregate seventy-five per cent of the property tax for which such taxpayer would be liable but for the benefits under this section and any of the sections mentioned above in this subsection, such municipality shall be required to establish a lien on such property in the amount that such tax relief exceeds seventy-five per cent of such property tax liability, plus interest applicable to the total of such unpaid taxes at a rate to be determined by such municipality. Any such lien shall have a priority in the settlement of such person's estate.

(g) (1) Any municipality establishing a program of property tax relief under this section shall make persons eligible for such relief if they qualify in accordance with age and income pursuant to subsection (a) of this section and are unit owners of a cooperative.

(2) The amount of annual property tax relief in accordance with this subsection to any such person shall be determined in relation to an assumed amount of property tax liability applicable to the assessed value for the dwelling unit which such person owns and occupies, as determined by the assessor in the municipality in which the cooperative is situated. For purposes of this section the assessor shall determine the assumed amount of property tax liability applicable to the assessed value for the dwelling unit of each such person who is otherwise eligible under this subsection, but such determination shall not constitute a tax bill for purposes of property taxation of such cooperative or any individual dwelling unit thereof. Annually, not later than the first day of June, the assessor in such municipality, upon receipt of an application for such relief, shall determine, with respect to the assessment list in such municipality for the assessment year commencing October first immediately preceding, the portion of the assessed value of the entire cooperative, as included in such assessment list, attributable to the dwelling unit occupied by such person. The assumed property tax liability for purposes of determining the amount of the relief shall be the product of such assessed value and the mill rate in such municipality as determined for purposes of property tax imposed on said assessment list for the assessment year commencing October first immediately preceding. The amount of relief to which such person shall be entitled for such assessment year shall be equivalent to the amount of tax reduction for which such person would qualify, considering such assumed property tax liability to be the actual property tax applicable to such person's dwelling unit and such person as liable for the payment of such tax.

(P.A. 73-628; P.A. 74-294, S. 1, 2; P.A. 81-405; P.A. 85-442, S. 2, 3; P.A. 87-91, S. 1, 2; 87-116, S. 1, 2; P.A. 93-120, S. 1, 2; P.A. 99-89, S. 5, 10; 99-189, S. 19, 20; P.A. 07-251, S. 2.)

History: P.A. 74-294 made former provisions Subsecs. (a) and (e) and added Subsecs. (b) to (d) and (f) re study committee, limit on total abatement, other benefits for which recipients are eligible and liens on property for which relief granted and added provisions in Subsec. (a) re

benefits to surviving spouse and re maximum income allowance established by municipality; P.A. 81-405 reduced the period in Subsec. (a) during which a resident must be a taxpayer in the municipality before being qualified for the program from 3 years to 1 year; P.A. 85-442 amended Subsec. (b) to add provision re amendments to plan subsequent to its "initial" approval; P.A. 87-91 added provisions enabling municipalities to provide the same tax relief benefits to persons who are permanently totally disabled as allowed for certain persons age 65 or over, effective April 29, 1987, and applicable to the assessment year in any municipality commencing October 1, 1987, and each assessment year thereafter; P.A. 87-116 increased the amount of tax relief which may be allowed for eligible homeowners by any municipality, including any tax relief for which such homeowner is eligible under the state program for such taxpayers, from 75% of the tax otherwise due to the total amount of such tax, and required the municipality to establish a lien in the amount of the total tax relief granted when such tax relief exceeds 75% of the tax for which such taxpayer would otherwise be liable, effective May 11, 1987, and applicable to the assessment year in any municipality commencing October 1, 1987, and each assessment year thereafter; P.A. 93-120 added Subsec. (g) enabling municipalities to provide the same tax relief benefits to unit owners of cooperatives, effective June 14, 1993, and applicable to assessment years of municipalities commencing October 1, 1993, and each assessment year thereafter; P.A. 99-89 deleted references to repealed Secs. 12-129h and 12-129i and made technical changes, effective June 3, 1999; P.A. 99-189 amended Subsec. (g)(2) by adding provisions re determination of assumed amount of property tax liability, effective June 23, 1999, and applicable to assessment years of municipalities commencing on or after October 1, 1999; P.A. 07-251 amended Subsec. (f) to reduce amount of lien from the total amount of tax relief to amount that equals amount of tax relief that exceeds 75% of the property tax liability.

Sec. 12-129o. Optional property tax relief by a municipality for certain elderly persons when special tax is levied. (a) Whenever a special tax is levied on real property by any municipality, other than a special tax levied under the provisions of section 7-382, such municipality may by vote of its legislative body provide that any resident of such municipality who is eligible on the assessment date of such special tax for tax relief under section 12-129b with respect to the general property tax to be levied on such real property in the same calendar year, shall be liable only for a prorated amount of such special tax based on the percentage which such resident's tax liability for said general tax in such municipality bears to the amount such tax liability would be if such resident were not eligible for tax relief under said section 12-129b, provided, if title to the real property is recorded in the name of such resident or his spouse making a claim and qualifying hereunder and any other person or persons, the claimant hereunder shall be liable to pay his fractional share of such special tax levy calculated in accordance with the provisions of this section, and such other person or persons shall pay his or their fractional share of the tax without regard to the provisions of this section. If, at the time the special tax is levied, the mill rate of the ensuing general tax has not been established and the tax levied, the special tax shall be levied in full and the proration herein provided for shall be calculated at the time such general tax is levied. Thereupon any such resident entitled to benefits in accordance with this section shall receive an abatement of the excess special tax levied if such tax has not been paid, or a refund of such excess if such tax has been paid.

(b) Section 12-129d shall not be applicable with respect to tax relief provided by any municipality in accordance with the provisions of subsection (a) of this section.

(P.A. 76-348, S. 1, 2; P.A. 99-89, S. 6, 10.)

History: P.A. 99-89 amended Subsec. (b) by deleting reference to repealed Sec. 12-129i, effective June 3, 1999.

Sec. 12-129p. Maximum benefits for homeowner receiving tax relief under section 12-129b. (a) Notwithstanding the provisions of sections 12-129b to 12-129d, inclusive, if the amount of tax benefit calculated in accordance with said sections and provided thereunder for any homeowner qualified for the program of tax relief under said sections is equivalent to two thousand dollars or more in the assessment year commencing October 1, 1985, such benefit shall not, in any subsequent assessment year exceed the amount of such benefit to which such homeowner was entitled for said assessment year commencing October 1, 1985, and additionally, if the amount of such tax benefit for any homeowner so qualified is less than two thousand dollars in the assessment year commencing October 1, 1985, the amount of such homeowner's benefit shall not, in any subsequent assessment year, exceed two thousand dollars.

(b) In any municipality which, as of July 6, 1987, has deferred any part of the amount of increased assessed value of real property pursuant to subsection (e) of section 12-62a of the general statutes, revision of 1958, revised to 2005, the maximum benefit to which any homeowner shall be entitled pursuant to subsection (a) of this section shall be the amount to which such homeowner is entitled pursuant to sections 12-129b to 12-129d, inclusive, in the first assessment year in which no deferral of assessed value occurs, and no maximum benefit shall be imposed in any year prior to such first assessment year in which no deferral occurs.

(P.A. 85-612, S. 2, 6; P.A. 87-586, S. 9, 12; P.A. 99-89, S. 7, 10; P.A. 06-148, S. 9.)

History: P.A. 85-612 effective July 12, 1985, and applicable in any municipality to the assessment year commencing October 1, 1985, and thereafter; P.A. 87-586 increased the maximum tax benefit allowable under the program in Sec. 12-129b so that any homeowner whose tax relief benefit in the assessment year commencing October 1, 1985, was equivalent to $2,000 or more would not in any subsequent year be entitled to any more in benefit and any homeowner whose benefit in said assessment year was less than $2,000 would not in any subsequent year be entitled to any more than $2,000, and added Subsec. (b) providing that the maximum provisions in Subsec. (a) would not be applicable in a municipality in which increased assessed values from revaluation are being added through a phase-in program under Sec. 12-62a and the maximum benefit would be the amount to which any homeowner is entitled in the first year in which there is no deferral of assessment increase, effective July 6, 1987, and applicable to the assessment year commencing October 1, 1986, and each assessment year thereafter; P.A. 99-89 made technical changes, effective June 3, 1999; P.A. 06-148 amended Subsec. (b) by adding "of the general statutes, revision of 1958, revised to 2005" after "subsection (e) of section 12-62a", effective June 6, 2006.

Sec. 12-129q. Grants to property owners in special services districts. (a) In each tax year any municipality may, by vote of its legislative body, provide a grant to residential property owners in special service districts who are not delinquent in payment of taxes due on such property.

(b) As used in this section, "residential property" means a single parcel of property used for residential purposes and includes a single-family residence and a multiple-dwelling structure containing not more than three units, used by occupants as a place of permanent residence where one of the occupants is the owner.

(P.A. 00-229, S. 5, 7.)

History: P.A. 00-229 effective June 1, 2000, and applicable to assessment years commencing on and after October 1, 1998.

Sec. 12-129r. Municipal option to abate taxes on open space in exchange for transfer of development rights to municipality. (a) As used in this section:

(1) "Municipality" means any city, town, borough, district or association with municipal powers; and

(2) "Open space land" means any area of land, including forest land, the preservation or restriction of the use of which would (A) maintain and enhance the conservation of natural or scenic resources, (B) protect natural streams or water supply, (C) promote conservation of soils, wetlands, beaches or tidal marshes, (D) enhance the value to the public of abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries or other open spaces, (E) preserve historic sites, or (F) promote orderly urban or suburban development.

(b) Any municipality may, by ordinance adopted by its legislative body, establish a program under which property taxes may be abated in exchange for the transfer to the municipality of development rights, conservation easements, rights-of-way or any combination thereof, to open space land. Such ordinance shall include, but not be limited to, provisions for requirements for application for the abatement, which shall include a certified appraisal of the property proposed for abatement both with and without development rights.

(c) The abatement may not exceed the market value of the open space land, may be transferable to any other taxable property in the municipality owned by the applicant and may exist for a period of time to be determined by the legislative body of the municipality.

(P.A. 06-128, S. 1.)

History: P.A. 06-128 effective October 1, 2006, and applicable to assessment years commencing on or after that date.

Sec. 12-129s. Municipal option to abate taxes on high mileage motor vehicles and hybrid passenger cars. Any municipality may, by vote of its legislative body or, in a municipality where the legislative body is a town meeting, by vote of the board of selectmen, provide a property tax exemption with respect to motor vehicles that are exempt from sales and use taxes under subdivision (110) or (115) of section 12-412.

(P.A. 07-242, S. 19.)

History: P.A. 07-242 effective January 1, 2008.

Sec. 12-129t. Municipal option to abate taxes on visitable housing. As used in this section, "visitable housing" means one-to-four family residential construction that includes three basic architectural features to allow persons with disabilities to easily visit: (1) Interior doorways that provide a minimum thirty-two inch wide unobstructed opening, (2) an accessible means of egress to a home, as defined in Appendix A to 28 CFR Part 36, and (3) a full or half bathroom on the first floor that is compliant with the provisions of the Americans with Disabilities Act of 1990, as amended, 42 USC 12101. Any municipality may, by ordinance adopted by its legislative body, provide property tax abatements to developers of visitable housing.

(P.A. 10-56, S. 3.)

History: P.A. 10-56 effective October 1, 2010, and applicable to assessment years commencing on or after that date.

Sec. 12-130. Collectors; rate bills and warrants. Statements of state aid. (a) When any community, authorized to raise money by taxation, lays a tax, it shall appoint a collector thereof; and the selectmen of towns, and the committees of other communities, except as otherwise specially provided by law, shall make out and sign rate bills containing the proportion which each individual is to pay according to the assessment list; and any judge of the Superior Court or any justice of the peace, on their application or that of their successors in office, shall issue a warrant for the collection of any sums due on such rate bills. Each collector shall mail or hand to each individual from whom taxes are due a bill for the amount of taxes for which such individual is liable and shall attach thereto a statement of the year and amount of all back taxes for which such individual is liable. In addition, the collector shall include with such bill, using one of the following methods (1) attachment, (2) enclosure, or (3) printed matter upon the face of the bill, a statement of state aid to municipalities which shall be in the following form:

The (fiscal year) budget for the (city or town) estimates that .... Dollars will be received from the state of Connecticut for various state financed programs. Without this assistance your (fiscal year) property tax would be (herein insert the amount computed in accordance with subsection (b) of this section) mills.

Failure to send out any such bill or statement shall not invalidate the tax. For purposes of this subsection, "mail" includes to send by electronic mail, provided an individual from whom taxes are due consents in writing to receive a bill and statement electronically. Prior to sending any such bill or statement by electronic mail, a community shall provide the public with the appropriate electronic mail address of the community on the community's Internet web site and shall establish procedures to ensure that any individual who consents to receive a bill or statement electronically (1) receives such bill or statement, and (2) is provided the proper return electronic mail address of the community sending the bill or statement.

(b) The mill rate to be inserted in the statement of state aid to municipalities required by subsection (a) shall be computed on the total estimated revenues required to fund the estimated expenditures of the municipality exclusive of assistance received or anticipated from the state.

(1949 Rev., S. 1813; 1961, P.A. 517, S. 10; 1963, P.A. 471, S. 1; P.A. 74-183, S. 190, 291; P.A. 76-436, S. 166, 681; P.A. 77-452, S. 3, 72; P.A. 78-249, S. 2, 4; P.A. 85-467, S. 1, 2; P.A. 11-185, S. 1.)

History: 1961 act authorized circuit court judges rather than justices of the peace to issue warrants; 1963 act revested authority to issue warrants in justices of the peace; P.A. 74-183 substituted court of common pleas for circuit court; P.A. 76-436 substituted superior court for court of common pleas and deleted reference to justices of the peace, effective July 1, 1978; P.A. 77-452 reinstated reference to justices of the peace; P.A. 78-249 added requirement that tax bill include statement of state aid to municipalities and included form of statement and added Subsec. (b) re computation of mill rate which would exist without state aid; P.A. 85-467 amended the requirement in Subsec. (a), concerning the statement of state aid to be attached to each property tax bill, so that such statement may be attached to, enclosed with or printed upon the face of the bill; P.A. 11-185 amended Subsec. (a) by adding provisions re sending rate bills by electronic mail, effective October 1, 2011, and applicable to assessment years commencing on or after that date.

See Sec. 9-185 re election or appointment of tax collectors.

Selectmen liable for making out rate bill on illegal and void assessment and causing warrant to be issued thereon. 7 C. 550, see also 47 C. 485. Action for money had and received, when appropriate remedy. 10 C. 127. Warrant unaccompanied by a duly signed rate bill a dead letter. Id., 147; 30 C. 395. Justice signing a warrant based on rate bill valid on its face not liable though tax illegally imposed. 11 C. 472. Rate bill and warrant need not specify list on which tax laid if appearing in the vote to which they refer. 15 C. 454. Tax legally laid and assessed but collected by invalid proceedings not recoverable of town. 30 C. 394. Land sold on void tax warrant based on valid assessment not decreed to be reconveyed without indemnifying purchaser. Id., 404. Owner of bank stock sold for illegal tax, who buys the same knowing the facts, cannot recover of the town. 32 C. 546.

Subsec. (a):

Cited. 26 CA 545.

Sec. 12-130a. Training, examination and certification of municipal tax collectors. (a) There shall be established a committee for the purpose of developing and maintaining a program and procedures for the training, examination and certification of tax collection personnel, appointed by the Secretary of the Office of Policy and Management and consisting of seven members, six of whom shall be voting members who shall serve without pay and shall be appointed initially as follows: Two members for two-year terms; two members for four-year terms; and two members for six-year terms. At least one member shall be from a municipality with a population of more than fifty thousand, and at least one member shall be from a municipality with a population under ten thousand. The Secretary of the Office of Policy and Management shall thereafter appoint two members every two years for six-year terms. The seventh member shall be an employee of the Office of Policy and Management who shall serve as a nonvoting member of the committee. The six voting members of the committee shall have

demonstrated competence in tax collection practices in Connecticut. Said committee shall elect its own chairman and recommend standards to said secretary for the training, fees and examination of tax collection personnel, including standards for the certification and recertification of tax collectors. Such recommended standards may include requirements for any type of training or experience, or combination thereof, the committee deems appropriate. The secretary shall review the recommended standards and shall adopt regulations, in accordance with chapter 54, implementing any of such standards the secretary approves.

(b) Any person may participate in training courses on tax collection practices prescribed by said committee and upon completing such training courses and successfully completing any examination prescribed by said committee, shall be recommended to the Secretary of the Office of Policy and Management as a candidate for certification as a certified Connecticut municipal collector. The Secretary of the Office of Policy and Management shall certify any qualified candidate recommended by said committee as a certified Connecticut municipal collector and may revoke, suspend or deny such certification or recertification for sufficient cause as said secretary may determine. Said secretary may certify a candidate who has not completed such training courses provided such candidate has experience in tax collection practices in Connecticut to such extent, as determined by said secretary, to make it unnecessary to complete such training courses, and provided further such candidate shall be required to successfully complete any examination prescribed by said committee. Such certification shall be valid for five years from the date of issuance or until regulations are adopted pursuant to subsection (a) of this section, whichever is later.

(P.A. 79-455, S. 1, 2; 79-610, S. 3, 47; P.A. 88-63; P.A. 96-30, S. 1, 2; P.A. 99-100, S. 1, 2; P.A. 06-88, S. 1.)

History: P.A. 79-610 substituted secretary of the office of policy and management for commissioner of revenue services, effective July 1, 1980; P.A. 88-63 made technical changes and substituted 50,000 population for 100,000 population as basis for member's qualification in Subsec. (a); P.A. 96-30 amended Subsec. (a) by adding an employee of the Office of Policy and Management to the committee as a nonvoting member, effective May 2, 1996; P.A. 99-100 amended Subsec. (a) to include standards for certification and recertification of tax collectors and amended Subsec. (b) to make certification valid for five years, effective July 1, 1999; P.A. 06-88 amended Subsec. (a) to remove committee from within the Office of Policy and Management, delete requirement that seventh member be knowledgeable re property tax collection practices, require committee to recommend standards for tax collector certification and transfer authority to adopt regulations from committee to the Secretary of the Office of Policy and Management, and amended Subsec. (b) to expand duties of said secretary re tax collectors to include revocation, suspension or denial of certification or recertification and insert provision re adoption of regulations pursuant to Subsec. (a), effective July 1, 2006.

Sec. 12-131. Special forms for assessment lists, abstract books and rate bills. The term "rate maker" means the person or board authorized to prepare rate bills for any municipality. The board of assessors of any municipality, upon written request by its property tax collector, may prepare tentative forms of individual assessment lists and of abstract books separating personal property from real estate and, in such case, shall prepare tentative rules and regulations for the

use of such forms in such municipality. Such tentative forms, rules and regulations shall be submitted to the Secretary of the Office of Policy and Management. If he approves, they shall be used as of the assessment date next succeeding such approval. The rate maker in each such municipality shall prepare tentative forms of rate bills to correspond to such separation on the individual assessment lists and abstract book and shall submit such tentative forms of rate bills to said secretary. If said secretary approves, such forms of rate bills shall be used in such municipality. Said secretary may, at any time, rescind his approval of any form, rule or regulation provided for by this section. In such event, if it is necessary, the rate maker shall prepare a new form, rule or regulation and submit the same to said secretary. Each municipality for which a special form of individual assessment list or of abstract book or both have been approved in accordance with the provisions of this section shall be exempt from the provisions of section 12-27 relating to such forms.

(1949 Rev., S. 1814; P.A. 77-614, S. 139, 610; P.A. 79-610, S. 3, 47.)

History: P.A. 77-614 substituted commissioner of revenue services for tax commissioner, effective January 1, 1979; P.A. 79-610 substituted secretary of the office of policy and management for commissioner of revenue services, effective July 1, 1980.

Sec. 12-132. Form and tax warrant. Warrants for the collection of taxes may be in the following form:

To A.B., collector of taxes of the (here insert the name of community laying the tax), in the county of ...., greeting: By authority of the state of Connecticut, you are hereby commanded forthwith to collect of each person named in the annexed list his proportion of the same, as therein stated, being a tax laid by (name of community), on the .... day of ...., A.D. 20.... And you are to pay the amount of said tax, less abatements, and less taxes the lien for which has been continued by certificate to the treasurer of said (name of the community), on or before the .... day of ...., A.D. 20.... And if any person fails to pay his proportion of said tax, upon demand, you are to levy upon his goods and chattels, and dispose of the same as the law directs; and after satisfying said tax and the lawful charges, return the surplus, if any, to him; and if such goods and chattels do not come to your knowledge, you are to levy upon his real estate, and sell enough thereof to pay his tax and the costs of levy, and give to the purchaser a deed thereof.

Dated at .... this .... day of ...., A.D. 20...

A.B.,

Judge of the Superior Court.

Justice of the peace.

(1949 Rev., S. 1815; 1961, P.A. 517, S. 11; 1963, P.A. 471, S. 2; 1971, P.A. 11, S. 1; P.A. 74-183, S. 191, 291; P.A. 76-436, S. 167, 681.)

History: 1961 act provided that a judge of the circuit court rather than a justice of the peace shall sign the warrant; 1963 act revested authority in justices of the peace; 1971 act deleted

provision allowing imprisonment of tax offender; P.A. 74-183 substituted court of common pleas for circuit court; P.A. 76-436 substituted superior court for court of common pleas, effective July 1, 1978; (Revisor's note: In 2001 the references in this section to the date "19.." were changed editorially by the Revisors to "20.." to reflect the new millennium).

The form given need not be strictly pursued. 50 C. 81. Is in the nature of a final execution. 103 C. 260. Cited. 106 C. 230.

Sec. 12-133. Taxes of subdivisions of towns. School district, fire district and highway taxes or taxes of any other subdivision of any town shall be laid either on the assessment list of the town last before completed or on the assessment list next thereafter to be completed, provided, if the list next thereafter to be completed is used, such taxes shall not become due and payable until such list has been completed. Each such tax shall be payable within one year after it has been laid.

(1949 Rev., S. 1816.)

Tax laid in 1850 on assessment list of 1849 held valid. 21 C. 65. Cited. 122 C. 402.

Sec. 12-134. Tax account and receipt to bear same number. Each town clerk or rate maker shall assign a number to each tax account, and the collector shall issue a tax receipt containing the same number for such account.

(1949 Rev., S. 1817.)

See Sec. 12-150 re penalty for violation of provisions of this section.

Sec. 12-135. Execution of tax warrant. Collection by successor or by executor or administrator of deceased collector. (a) Any collector of taxes, and any state marshal or constable authorized by such collector, shall, during their respective terms of office, have authority to collect any taxes and any water or sanitation charges due the municipality served by such collector for which a proper warrant and a proper alias tax warrant, in the case of the deputized officer, have been issued. Such alias tax warrant may be executed by any officer above named in any part of the state, and the collector in person may demand and collect taxes or water or sanitation charges in any part of the state on a proper warrant. Any such state marshal or constable so authorized who executes such an alias tax warrant outside of such state marshal's or constable's precinct shall be entitled to collect from the person owing the tax or the water or sanitation charges the fees allowed by law, except that the minimum total fees shall be five dollars and the maximum total fees shall be fifteen dollars for each alias tax warrant so executed. For the purposes of this subsection, "water or sanitation charges" means (1) any rates or charges established pursuant to section 7-239, or (2) any charges imposed by a municipality for the collection and disposal of garbage, trash, rubbish, waste material and ashes.

(b) Upon the expiration of the collector's term of office, such collector shall deliver to his or her immediate successor in office the rate bills not fully collected and such successor shall have authority to collect the taxes due thereon. Any person who fails to deliver such rate bills to such

person's immediate successor within ten days from the qualification of such successor shall be fined not more than two hundred dollars or imprisoned not more than six months, or both.

(c) When any collector, after having settled his or her rate bill with the proper officers, dies before completing the collection of the tax, such collector's executor or administrator may, within six years after his or her decease, recover the amount uncollected from those liable to pay the same, with interest thereon.

(1949 Rev., S. 1818; P.A. 00-99, S. 40, 154; P.A. 01-195, S. 16, 181; P.A. 07-95, S. 2.)

History: P.A. 00-99 replaced references to sheriff and deputy sheriff with state marshal in Subsec. (a), effective December 1, 2000; P.A. 01-195 made technical changes in Subsec. (a) for the purposes of gender neutrality, effective July 11, 2001; P.A. 07-95 amended Subsec. (a) by adding provisions re collection of water or sanitation charges, designated provisions of Subsec. (a) re delivery of rate bills to successor as new Subsec. (b), redesignated existing Subsec. (b) as Subsec. (c) and made technical changes, effective July 1, 2007.

See Sec. 12-162 re alias tax warrants.

Collector paid by salary is bound to deliver over his rate bill to his successor, though the latter had not given bond. 47 C. 340.

Sec. 12-136. Bonds of tax collectors. Appointment of new collector. The collector of taxes of each town, city or borough shall, before the commitment to him of any warrant for the collection of taxes, give a bond, to run for the term of his office, for the faithful discharge of his duties in such sum as is fixed by the selectmen of each town not consolidated with a city or borough, the mayor and aldermen of each city or the warden and burgesses of each borough. Each other collector of taxes shall, before the commitment to him of any warrant for the collection of taxes, give to the municipal district of which he is such collector a bond, with surety, to the acceptance of the committee or other authority signing the rate bill, to run for the term of his office, for the faithful discharge of his duties. The bond of each town tax collector shall be procured from a surety company of good standing approved by the selectmen, and the premium on such bond shall be paid by the town treasurer upon order of the selectmen. If any collector refuses to receive the rate bill or give the bond required by law or to collect and pay the tax within the time limited and delivers up his rate bill, the selectmen or committee of the community may depute some person to collect the sums due on such rate bill, who shall give bond as prescribed in this section.

(1949 Rev., S. 1819; 1957, P.A. 304; P.A. 77-614, S. 139, 610; P.A. 79-610, S. 3, 47; P.A. 93-434, S. 10, 20.)

History: P.A. 77-614 substituted commissioner of revenue services for tax commissioner, effective January 1, 1979; P.A. 79-610 substituted secretary of the office of policy and management for commissioner of revenue services, effective July 1, 1980; P.A. 93-434 deleted requirement that the bond be in a form approved by the secretary of the office of policy and management, effective June 30, 1993.

Sureties liable for money received by the collector though there were no legal assessments or tax warrants. 47 C. 77. Collector cannot, on suit for money collected, set off claim for salary for other years. 51 C. 171.

Where newly-elected tax collector was unable to furnish bond and resigned, selectmen could deputize collector under section as the bond of the previous holder of office of tax collector had expired. 22 CS 129.

Sec. 12-137. Appointment of acting tax collectors. When the tax collector of any town, city, borough, fire district or other municipality, by reason of illness or disability, becomes unable to discharge the duties of his office, the selectmen of the town, or a majority of them, or the governing body of any such municipality, may, by a writing signed by them or by the authorized officer of the governing body, as the case may be, appoint some suitable person as acting tax collector, who, upon being sworn and giving a bond satisfactory to the selectmen or such governing body, may thereupon exercise all the duties and perform all the functions of such tax collector until such time as such tax collector is found by such selectmen or such governing body to have become able to discharge the duties of his office or until his successor is elected and has qualified.

(1949 Rev., S. 1820.)

Cited. 22 CS 127; 41 CS 267.

Sec. 12-138. Collector to report to town clerk mistakes in assessment. The collector of town taxes in each town shall report to the town clerk all property liable to assessment therein which is not assessed, or is assessed to wrong parties, as soon as such fact comes to his knowledge, and the town clerk shall make a proper memorandum thereof, to be kept in his office for the use of the board of assessors of such town.

(1949 Rev., S. 1821.)

Sec. 12-139. Collector's books open to public inspection. The tax books of any collector of any municipality or municipal district shall be, at all reasonable times, open to the inspection of any taxpayer and of any auditor of public accounts of such municipality or district. Any collector, who, after request, refuses to exhibit his tax books as aforesaid, shall forfeit the sum of one hundred dollars to such municipality or district, and such penalty may be recovered by an action on such collector's official bond.

(1949 Rev., S. 1822.)

Sec. 12-140. Fees of tax collectors. The fee of collectors for issuing an alias tax warrant shall be six dollars. The fees of collectors upon a levy and sale shall be as follows: For each levy on real or personal property, twenty cents; for each notice posted, filed, published or sent by mail, as required by law, twenty-five cents; for each mile of travel from the residence of the collector to the farthest point where he is by law required to take a notice, or to go to levy upon personal property, and thence back to his residence once, twenty cents; for each sale of real or personal property, four dollars; for each deed or bill of sale, two dollars. All other reasonable and

necessary costs or expenses for necessary advertising, postage on notices, and reasonable sums paid town clerks or other persons for examining records to ascertain encumbrances upon property sold, for preparing notices at the direction of the tax collector, for drafting collector's deeds, for attorney's fees, for all costs incurred by the municipality in defending any civil action brought as a result of a tax sale or an alias tax warrant or which seeks to enjoin or declare unlawful any tax sale or alias tax warrant, for the services of auctioneers, clerks and other persons retained to assist the collector in conducting the tax sale and for any other fees and expenses incurred, shall be added to the above fees. All fees and additions provided for by this section shall be paid by the delinquent taxpayer or as provided in section 12-157.

(1949 Rev., S. 3629; 1971, P.A. 301; P.A. 95-228, S. 1, 15.)

History: 1971 act increased collectors fee from $2 to $6; P.A. 95-228 added to the amount of fees expenses for postage, notices, the drafting of deeds, attorneys, defense costs and auctioneers, effective July 6, 1995, and applicable to tax sale notices posted, filed or published on and after said date.

Sec. 12-141. Collection of taxes; definitions. "Municipality", wherever used in sections 12-142 to 12-150, inclusive, includes each town, consolidated town and city, consolidated town and borough, city, borough, school district, fire district, fire and sewer district, sewer district, lighting district and improvement association and each municipal organization and taxing district not previously mentioned. Except as otherwise indicated in the context, "tax", wherever used in said sections, includes each property tax and each installment and part thereof due to a municipality.

(1949 Rev., S. 1823.)

Sec. 12-141a. Payment of municipal taxes by credit card. Any municipality may allow the payment of taxes, penalties, interest and fees by means of a credit card and may charge the taxpayer a service fee for any such payment made by credit card. The fee shall not exceed any charge by the credit card issuer, including any discount rate. Payments by credit card shall be made at such times and under such conditions as the municipality may prescribe. The debt incurred through the payment of taxes by means of a credit card shall not be considered a tax collectible pursuant to the provisions of section 12-172.

(P.A. 93-25, S. 2, 3.)

History: P.A. 93-25 effective July 1, 1993.

Sec. 12-142. Installments; due date. The legislative body of each municipality, upon approving any budget calling for the laying of a tax on property, shall determine whether such tax shall be due and payable in a single installment or in two semiannual installments or in four quarterly installments and shall, unless otherwise provided by law, designate the date or dates on which such installment or installments shall be due and payable, subject to the provisions of section 7-383, in any municipality in compliance with requirements concerning the uniform fiscal year under chapter 110; provided the last installment of any such tax shall be due and payable not later than forty-five days before the end of the fiscal year in which the first installment thereof is due and payable, and provided any special tax shall be due and payable in a

single installment. In case of failure of the legislative body to determine when such tax shall be due and payable or whenever the date on which such tax shall be due and payable has been determined, however, (1) the preparation and mailing of rate bills for such tax is delayed until after the date such tax is due or (2) such tax is not applicable to certain property until after the date such tax is due, such tax shall be due and payable, with respect to all property or property which becomes subject to tax after the date such tax is due, whichever is applicable, not later than thirty days following the date on which rate bills for such tax are mailed or handed to persons liable therefor. Except as otherwise provided by law, the several installments of a tax due in two or four installments shall be equal, but any taxpayer may pay two or more of such installments when the first is due.

(1949 Rev., S. 1824; P.A. 83-579, S. 2, 3.)

History: P.A. 83-579 provided that in the event the legislative body fails to determine when the tax is due, or, if determined and mailing of rate bills is delayed until after the tax due date or such tax is not applicable to certain property until after the tax due date, such tax shall be due not later than 30 days following the date on which rate bills are mailed.

See Sec. 7-383 re due date of tax levy.

See 12-63a(d) re payment of taxes on mobile homes.

This date determines beginning of year during which collector may continue by certificate the lien of taxes on real property. 101 C. 389.

Sec. 12-143. Installment payments; priority of personal property taxes. Any partial payment or installment of taxes upon any assessment list containing both real and personal property shall be first applied to pay the personal property tax unless the person making the payment, in writing, otherwise directs.

(1949 Rev., S. 1825.)

Sec. 12-144. Payment of taxes of not more than one hundred dollars. Any property tax due in any municipality of this state in an amount not in excess of one hundred dollars shall be due and payable in a single payment when so determined by the appropriating body of such municipality.

(1949 Rev., S. 1826; 1959, P.A. 157, S. 1; P.A. 81-9, S. 1, 2.)

History: 1959 act raised amount to be paid in single payment from $20 to $50; P.A. 81-9 provided that tax of $100 or less be paid in single payment when approved by the municipality, where single payment previously required for tax of $50 or less, effective March 31, 1981, and applicable in any municipality to assessment year commencing October 1, 1980, and each assessment year thereafter.

Sec. 12-144a. Payment of tax on motor vehicles. Irrespective of the provisions of sections 12-142 and 12-144, the appropriating body of each municipality, upon approving any budget

calling for the laying of a tax on property, shall determine whether such tax as it applies to motor vehicles shall be due and payable in a single installment.

(February, 1965, P.A. 43, S. 1; P.A. 76-338, S. 3, 8; P.A. 77-343, S. 2, 5; P.A. 79-595, S. 2, 3.)

History: P.A. 76-338 required tax on motor vehicles to be paid in single installment whereas previously decision was to be made by municipality's appropriating body; P.A. 77-343 returned decision re installments to appropriating body except that tax levied on motor vehicles in accordance with Sec. 12-71b to be due in single installment, effective June 6, 1977, and applicable to any motor vehicle on assessment list of any town as of October 1, 1976, and any motor vehicle registered or in use in this state thereafter; P.A. 79-595 deleted proviso re taxes in accordance with Sec. 12-71b, effective January 1, 1980, and applicable to assessment year commencing October 1, 1980, and each assessment year thereafter and to any tax due under Sec. 12-71b on January 1, 1980.

Sec. 12-144b. Tax payment applicable to oldest obligation on specific property. Each tax payment made to a municipality for taxes due on any specific property shall be applied by the municipality toward payment of the oldest outstanding tax levied on such property with the interest thereon; provided, if there is litigation pending between the municipality and the party liable for the oldest outstanding tax on such property concerning such oldest outstanding tax, such tax payment shall only be applied to the oldest outstanding tax on such property which is not involved in such litigation, provided this section shall not apply to tax payments tendered by third parties pursuant to contract or by operation of law.

(1969, P.A. 98; 1971, P.A. 687.)

History: 1971 act deleted phrases "obligation of the party liable for the tax" and "obligations of said party" and inserted references to taxes and oldest outstanding taxes on specific properties but excepted from provisions "tax payments rendered by third parties pursuant to contract or by obligation of law".

Sec. 12-144c. Optional waiver of property tax under twenty-five dollars. Any municipality may waive any property tax due in an amount less than twenty-five dollars by action of its legislative body before the date such tax is due.

(P.A. 75-489, S. 1, 2; P.A. 01-178, S. 1, 2.)

History: P.A. 01-178 increased the amount of property tax that may be waived from $5 to $25 and added provision re waiver before the date the tax is due, effective October 1, 2001, and applicable to assessment years commencing on and after said date.

Sec. 12-144d. Motor vehicle property tax due July first. Section 12-144d is repealed.

(P.A. 76-338, S. 5, 8; P.A. 77-343, S. 4, 5.)

Sec. 12-145. Notice to pay taxes. Rate of interest when delinquent. Waiver. The tax collector of each municipality shall, at least five days next preceding the time when each tax

becomes due and payable, give notice of the time and place at which the tax collector will receive such tax by advertising in a newspaper published in such municipality or, if no newspaper is published in such municipality, by advertising in any newspaper of the state having a general circulation in such municipality and by posting such notice on a signpost therein, if any, otherwise on a signpost in the town within which such municipality is situated, if any, or at some other exterior place near the office of the town clerk. The tax collector shall repeat such advertising within one week after such tax has become due and payable and, again, at least five days before such tax becomes delinquent. Each such notice shall give each date on which such tax shall become due and payable and each date on which such tax shall become delinquent, and shall state that, as soon as such tax becomes delinquent, it shall be subject to interest at the rate of one and one-half per cent of such tax for each month or fraction thereof which elapses from the time when such tax becomes due and payable until the same is paid. The tax collector of a municipality may waive the interest on delinquent property taxes if the tax collector and the assessor, jointly, determine that the delinquency is attributable to an error by the tax assessor or tax collector and is not the result of any action or failure on the part of the taxpayer. The tax collector shall notify the taxing authority of the municipality of all waivers granted pursuant to this section.

(1949 Rev., S. 1827; 1969, P.A. 54, S. 1; P.A. 75-296, S. 2, 3; P.A. 80-468, S. 1, 3; P.A. 81-44, S. 1, 3; P.A. 82-141, S. 1, 4; P.A. 84-146, S. 8; P.A. 99-151, S. 1, 3.)

History: 1969 act raised interest rate from 0.5% to 0.75%; P.A. 75-296 raised interest rate to 1%; P.A. 80-468 established three levels of interest rate: 1% for maximum liability of $3,000, 1.25% for liability over $3,000 and 1.5% for liability over $3,000 remaining unpaid on second anniversary of assessment list for which tax was levied; P.A. 81-44 established interest on delinquent taxes at 1.25% per month for taxes due on or after July 1, 1981, where previously differential rates applied depending on amount owed; P.A. 82-141 increased rate of interest from 1.25% to 1.5% per month applicable to interest payable on or after July 1, 1982; P.A. 84-146 included a reference to posting of notice on a place other than a signpost; P.A. 99-151 made a technical change, allowed tax collector to waive the interest on delinquent tax in cases of error by tax collector or assessor and required notification of the taxing authority of the waivers granted, effective June 23, 1999, and applicable to interest due on or after said date.

Rate of interest on action for debt not applicable to tax. 4 CS 391.

Sec. 12-146. Tax, when delinquent. Interest. Waiver of interest, when. Unless the context otherwise requires, wherever used in this section, "tax" includes each property tax and each installment and part thereof due to a municipality as it may have been increased by interest, fees and charges. If any tax due in a single installment or if any installment of any tax due in two or more installments is not paid in full (1) on or before the first day of the month next succeeding the month in which it became due and payable, or if not due and payable on the first day of the month, (2) on or before the same date of the next succeeding month corresponding to that of the month on which it became due and payable, the whole or such part of such installment as is unpaid shall thereupon be delinquent and shall be subject to interest from the due date of such delinquent installment. Except for unpaid real estate taxes the collection of which was, or is, deferred under the provisions of section 12-174, and any predecessor and successor thereto,

which unpaid real estate taxes continue to be subject to the provisions of such deferred collection statutes, the delinquent portion of the principal of any tax shall be subject to interest at the rate of eighteen per cent per annum from the time when it became due and payable until the same is paid, subject to a minimum interest charge of two dollars which any municipality, by vote of its legislative body, may elect not to impose, and provided, in any computation of such interest, under any provision of this section, each fractional part of a month in which any portion of the principal of such tax remains unpaid shall be considered to be equivalent to a whole month. Each addition of interest shall become, and shall be collectible as, a part of such tax. Interest shall accrue at said rate until payment of such taxes due notwithstanding the entry of any judgment in favor of the municipality against the taxpayer or the property of the taxpayer. Except as hereinafter specified for taxes representing two or more items of property, the collector shall not receive any partial payment of a delinquent tax which is less than the total accrued interest on the principal of such tax up to the date of payment and shall apply each partial payment to the wiping out of such interest before making any application thereof to the reduction of such principal; provided, whenever the first partial payment is made after delinquency, interest from the due date of such delinquent tax to the date of such partial payment shall be figured on the whole or such part of the principal of such tax as is unpaid at the beginning of delinquency and provided, whenever a subsequent partial payment of such tax is made, interest shall be figured from the date of payment of the last-preceding, to the date of payment of such subsequent, partial payment on the whole or such balance of the principal of such tax as remains unpaid on the date of the last-preceding partial payment. If any tax, at the time of assessment or because of a subsequent division, represents two or more items of property, the collector may receive payment in full of such part of the principal and interest of such tax as represents one or more of such items, even though interest in full on the entire amount of the principal of such tax has not been received up to the date of such payment; in which event, interest on the remaining portion of the principal of any such tax shall be computed, as the case may be, from the due date of such tax if no other payment after delinquency has been made or from the last date of payment of interest in full on the whole amount or unpaid balance of the principal of such delinquent tax if previous payment of interest has been made. Each collector shall keep a separate account of such interest and the time when the same has been received and shall pay over the same to the treasurer of the municipality of the collector as a part of such tax. No tax or installment thereof shall be construed to be delinquent under the provisions of this section if the envelope containing the amount due as such tax or installment, as received by the tax collector of the municipality to which such tax is payable, bears a postmark showing a date within the time allowed by statute for the payment of such tax or installment. Any municipality may, by vote of its legislative body, require that any delinquent property taxes applicable with respect to a motor vehicle shall be paid only in cash or by certified check or money order. Any municipality adopting such requirement may provide that such requirement shall only be applicable to delinquency exceeding a certain period in duration as determined by such municipality. Any municipality shall waive all or a portion of the interest due and payable under this section on a delinquent tax with respect to a taxpayer who has received compensation under chapter 968 as a crime victim.

(1949 Rev., S. 1828; 1969, P.A. 54, S. 2; P.A. 73-494, S. 1, 2; 73-508; P.A. 74-247, S. 1, 2; P.A. 75-296, S. 1, 3; P.A. 80-468, S. 2, 3; P.A. 81-44, S. 2, 3; P.A. 82-141, S. 2, 4; P.A. 83-361, S. 1, 3; P.A. 84-257, S. 1, 2; 84-282, S. 3; P.A. 85-286, S. 1, 2; P.A. 99-128, S. 2; P.A. 00-200, S. 2; June 30 Sp. Sess. P.A. 03-6, S. 58; P.A. 04-126, S. 1.)

History: 1969 act increased interest rate from 6% to 9%; P.A. 73-494 set minimum interest charge of $2: P.A. 73-508 deleted "tax or" in phrase "tax or installment" and deleted provision that installments following first delinquent installment be considered delinquent and due as of date of first delinquent installment, thus each becomes delinquent if not paid on its own due date; P.A. 74-247 made imposition of $2 minimum interest charge dependent on vote of municipality's legislative body; P.A. 75-296 changed interest rate from 9% to 12%; P.A. 80-468 established three levels of interest: 12% for maximum liability of $3,000, 15% for liability over $3,000 and 18% for liability over $3,000 remaining unpaid on second anniversary of assessment list for which tax was levied; P.A. 81-44 established interest on delinquent taxes at 15% per annum for taxes due on or after July 1, 1981, replacing differential rates based on amount owed; P.A. 82-141 increased rate of interest from 15% to 18% per annum applicable to interest payable on or after July 1, 1982; P.A. 83-361 provided for (1) clarification that any fractional part of a calendar month is equivalent to a whole month in computing interest applicable to delinquent taxes and (2) deletion of provision allowing partial payments within 31 days to be considered as paid in the calendar month within such period, effective July 1, 1983, and applicable to any determination of interest on delinquent taxes on or after said date; P.A. 84-257 allowed municipalities to require that delinquent motor vehicle property taxes be paid only in cash or by certified check or money order; P.A. 84-282 added provision that interest shall accrue until payment of taxes due notwithstanding the entry of any judgment in favor of municipality against the taxpayer or his property; P.A. 85-286 added Subdiv. (1) for purposes of clarification as to when a tax due and payable on the first day of a month becomes delinquent, effective June 4, 1985, and applicable to the assessment year in any municipality commencing October 1, 1985, and each assessment year thereafter; P.A. 99-128 added provision permitting municipality to waive all or portion of interest due on delinquent tax of taxpayer who has received compensation as a crime victim; P.A. 00-200 made technical changes, deleted provision allowing municipality, by vote of its legislative body, to waive delinquent interest for taxpayer who was a crime victim or the family of a deceased victim and added provision making such waiver mandatory; June 30 Sp. Sess. P.A. 03-6 added provision authorizing municipality to require a delinquent taxpayer pay a fee of $5, effective August 20, 2003; P.A. 04-126 deleted provision re fee to be paid if town had reported delinquency to the Commissioner of Motor Vehicles, effective July 1, 2004.

See Sec. 1-2a re construing of references to "United States mail" or "postmark" to include references to any delivery service designated by the Secretary of the Treasury pursuant to Section 7502 of the Internal Revenue Code of 1986 or any successor to the code, as amended, and to any date recorded or marked as described in said Section 7502 by a designated delivery service and construing of "registered or certified mail" to include any equivalent designated by the Secretary of the Treasury pursuant to said Section 7502.

Taxes carry interest only by statute. 67 C. 162. Appeal does not suspend running of interest. 72 C. 599. Cited. 123 C. 548.

Rate of interest under section is compensatory and not punitive. 45 CS 283.

Sec. 12-146a. Revocation of municipal and district health department permits for failure to pay personal property taxes. Any municipality, as defined in subsection (a) of section 12-41, or any district health department, formed under chapter 368f, may withhold or revoke any license

or permit, issued by such municipality or district health department, to operate a business enterprise if any taxes levied by such municipality or, in the case of a district department of health, by any constituent municipality of such district, against personal property used in such business enterprise are delinquent and have been so delinquent for a period of not less than one year.

(1971, P.A. 354.)

Sec. 12-146b. Withholding of municipal payments for failure to pay property taxes. Any municipality, as defined in subsection (a) of section 12-41, may withhold any payment, or portion thereof, due to any business enterprise pursuant to any contract entered into on or after October 1, 1991, if any taxes levied by such municipality against any property owned by such business enterprise are delinquent and have been so delinquent for a period of not less than one year, provided no such amount withheld shall exceed the amount of tax, plus penalty and interest, outstanding at the time of withholding.

(P.A. 91-330.)

Sec. 12-146c. Payments by residents in the armed forces called to active service for military action in Iraq or Afghanistan. Notwithstanding the provisions of section 12-146, a municipality shall not charge or collect interest for a period of one year on any property tax or any installment or part thereof that is payable by any resident of the state who is a member of the armed forces of the United States or of any state or of any reserve component thereof who has been called to active service in the armed forces of the United States for military operations that are authorized by the President of the United States that entail military action in Iraq or Afghanistan and who is serving outside the United States on the final day that payment of such property tax or installment or part thereof is due.

(June 30 Sp. Sess. P.A. 03-6, S. 42; P.A. 11-62, S. 2.)

History: June 30 Sp. Sess. P.A. 03-6 effective August 20, 2003, and applicable to assessment years commencing on or after October 1, 2002; P.A. 11-62 replaced "against Iraq" with "in Iraq or Afghanistan" and replaced "in the Middle East" with "outside the United States", effective October 1, 2011, and applicable to assessment years commencing on or after that date.

Sec. 12-146d. Payments by residents who are spouses domiciled with members of the armed forces called to active service for military action in Iraq. Notwithstanding the provisions of section 12-146, any municipality may, by ordinance, provide that no interest shall be charged or collected for a period of one year on any property tax or any installment or part thereof that is payable by any resident of the state for real property assessed on the 2003 grand list, provided such resident is domiciled with and the spouse of a member of the armed forces of the United States or of any state or of any reserve component thereof who has been called to active service in the armed forces of the United States for military operations that are authorized by the President of the United States that entail military action in Iraq and who is serving in the Middle East on the final day that payment of such property tax or installment or part thereof is due.

(June Sp. Sess. P.A. 05-3, S. 9.)

History: June Sp. Sess. P.A. 05-3 effective June 30, 2005.

Sec. 12-146e. Payments by residents in the armed forces called to active service who are serving outside the state. Notwithstanding the provisions of section 12-146, a 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 of such municipality, elect to not charge or collect interest for a period of one year on any property tax or any installment or part thereof that is payable by any resident of the state who (1) is a member of the armed forces of the United States or of any state or of any reserve component thereof, (2) has been called to active service in the armed forces of the United States, and (3) is serving outside the state on the final day that payment of such property tax or installment or part thereof is due.

(P.A. 11-62, S. 1.)

History: P.A. 11-62 effective October 1, 2011, and applicable to assessment years commencing on or after that date.

Sec. 12-147. Collector to deliver money and lists to treasurer monthly. Treasurer to examine books. Except as otherwise provided by law, each tax collector shall, on or before the tenth day of each month, pay to the treasurer of the municipality all moneys collected by him previous to the first day of that month in taxes, interest, penalties and lien fees thereon. All moneys collected by the collector or his duly appointed agent in taxes and interest, penalties, fees and charges and lien fees thereon, during the period in which they are held by the collector or his duly appointed agent, shall be deposited at least weekly, as provided in section 7-402, in the name of the municipality for which they were collected. The treasurer of each town designated in section 12-151 shall examine monthly the books of the tax collector provided for in said section. If the collector of any municipality retains any of such moneys or lists or fails to pay any of such moneys or deliver any of such lists as required herein, he shall thereupon forfeit all compensation for collecting such moneys and the treasurer shall forthwith inform the selectmen if a town not consolidated with a city or borough, the common council or board of aldermen if a city, the warden and burgesses if a borough or the governing board if any other municipality, in writing, of such retention or neglect, and such authority shall enforce such forfeiture.

(1949 Rev., S. 1829; P.A. 75-389, S. 1, 2; P.A. 93-318, S. 1; P.A. 95-282, S. 7, 11; P.A. 96-244, S. 38, 63; P.A. 97-244, S. 12, 13.)

History: P.A. 75-389 changed monthly deadline for payments to treasurer from fifth to tenth day of month; P.A. 93-318 inserted reference to duly appointed agents and provided that fees and charges shall be deposited at least weekly; P.A. 95-282 made technical change, effective July 6, 1995; P.A. 96-244 revised effective date section of P.A. 95-282 but without affecting this section; P.A. 97-244 deleted requirement that tax collectors submit monthly statement to municipal treasurers, effective July 1, 1997.

See Sec. 12-150 re penalty for violation of provisions of this section.

Neglect to pay over monthly, though violation of duty, did not constitute a defalcation. 112 C. 326.

Sec. 12-148. Identification of taxpayers. (a) Notwithstanding the provisions of any general statute or special act, the tax collector of any municipality may use names and numbers or numbers only to identify the persons from whom moneys are collected each month in accordance with the provisions of section 12-147. Such tax collector may use any tax accounting system which has been approved by the Secretary of the Office of Policy and Management to list such names and numbers or numbers only.

(b) Numbers used under subsection (a) of this section may be Social Security numbers established under the Social Security Act, (42 USC 301 et seq.), as amended from time to time. Notwithstanding the provisions of the Freedom of Information Act, as defined in section 1-200, the tax collector shall withhold from disclosure to any person or state or municipal board, commission, department or agency any Social Security number provided to the tax collector under this subsection or under section 14-163.

(c) Commencing February 29, 2000, and the last day of February annually thereafter, any person receiving funds from a mortgagor who is an individual with respect to a mortgage on real property situated in Connecticut which funds are to be held in escrow for payment of property taxes shall file an informational return with the Commissioner of Revenue Services showing such mortgagor's name, address, Social Security number and the amount of property taxes paid by such person receiving funds from such mortgagor during the preceding calendar year.

(1955, S. 1078d; P.A. 77-614, S. 139, 610; P.A. 79-610, S. 3, 47; P.A. 93-287, S. 1, 11; P.A. 97-47, S. 18; 97-309, S. 20, 23; 97-322, S. 7, 9; P.A. 98-261, S. 1, 6.)

History: P.A. 77-614 substituted commissioner of revenue services for tax commissioner, effective January 1, 1979; P.A. 79-610 substituted secretary of the office of policy and management for commissioner of revenue services, effective July 1, 1980; P.A. 93-287 designated existing provisions as Subsec. (a) and added Subsec. (b) authorizing use of Social Security numbers, effective June 29, 1993, and applicable to tax years commencing on and after October 1, 1992; P.A. 97-47 amended Subsec. (b) by substituting reference to "the Freedom of Information Act, as defined in Sec. 1-18a" for list of sections; P.A. 97-309 added new Subsec. (c) re collection of Social Security and federal employer identification numbers by municipal tax collectors, new Subsec. (d) re furnishing information to the Commissioner of Revenue Services with respect to property tax collected and numbers under Subsec. (c) and new Subsec. (e) re disallowance of tax credit for failure to comply with section, effective July 1, 1997; P.A. 97-322 changed effective date of P.A. 97-309 but without affecting this section; P.A. 98-261 deleted requirement that municipal tax collectors must collect social security and federal employer identification numbers and added requirement to file informational return with respect to a mortgage on real property where funds are held in escrow for payment of property taxes, effective June 8, 1998.

Sec. 12-149. Lists of taxpayers to be preserved until settlement with collector. Each such treasurer shall preserve all lists delivered to him under the provisions of section 12-147 until the

next annual audit and settlement of his accounts with his municipality and then deliver such lists to the selectmen if a town not consolidated with a city or borough, to the common council or board of aldermen if a city, to the warden and burgesses if a borough or to the governing board if any other municipality, who shall keep them until the accounts of the collector delivering the same are finally settled with such municipality.

(1949 Rev., S. 1830.)

See Sec. 12-150 re penalty for violation of provisions of this section.

Cited. 194 C. 245.

Sec. 12-150. Penalty. Any person who violates any provision of section 12-134, 12-147, 12-149, 12-151 or 12-153 shall forfeit to the municipality where such violation occurs the sum of one hundred dollars.

(1949 Rev., S. 1831.)

Sec. 12-151. Record-receipt books. Each town, before the due date of each of its taxes, shall supply its collector thereof, for his use and that of his successors in office, with one or more record-receipt books which shall contain forms in duplicate, numbered consecutively in printing; but such duplicate record-receipt books need not be used by the tax collectors of any of the towns of Clinton, Hamden, Manchester and West Hartford or of any town consolidated with a city or borough or having an independent city or borough within its limits, and need not be used by the tax collector of any other town if each of his forms of tax receipts and his system of accounting for moneys received by him for such town has been approved in writing by the Secretary of the Office of Policy and Management. Any such approval once having been given by said secretary may, at any time, be rescinded by him in writing. In such event such town shall use the duplicate record-receipt books for which provision is made by this section and by other provisions of law. The tax collector, whenever he uses a duplicate record-receipt book, shall, by means of carbon paper, make out the original, and duplicate, receipt at the same time. The original, when properly signed by the collector, shall constitute a receipt in payment of the amount shown thereon and the duplicate shall remain in such book as a permanent record. No other receipt for town taxes shall be given by the collector, except in the event of a receipt being mutilated or lost, in which case the selectmen, after investigation, are authorized to issue a receipt in lieu thereof, and except in case of partial payment of a tax, when the collector shall, without detaching the same, endorse in ink upon the blank required in this section and on a space which shall be provided thereon the amount of such partial payment and shall issue a receipt therefor, which shall be made out in duplicate by use of carbon paper on special blanks on which shall be printed "partial payment of tax levy of ....", one of which duplicates shall accompany such partial payment when turned over to the treasurer. Such book or books shall be the property of the town and a public record. The collector of taxes shall have the custody thereof during his term of office, and at the expiration thereof shall deliver such book or books to his immediate successor in office.

(1949 Rev., S. 1832; P.A. 77-614, S. 139, 610; P.A. 79-610, S. 3, 47.)

History: P.A. 77-614 substituted commissioner of revenue services for tax commissioner, effective January 1, 1979; P.A. 79-610 substituted secretary of the office of policy and management for commissioner of revenue services, effective July 1, 1980.

See Sec. 7-109 re destruction of documents.

See Sec. 12-150 re penalty for violation of provisions of this section.

Sec. 12-152. Tax on portion of property assessed as a whole. The assessors of any town in which property is located, a portion of which has been conveyed since the date of its assessment, shall, upon request of the owner of such portion, place a valuation thereon, and the tax collector shall, upon demand of such owner, compute the amount of the tax due on such portion and accept payment of such amount from such owner, and such portion shall be free from any lien filed against the property of which it was a portion at the time of the assessment and the tax collector shall note the payment of such tax upon the record of any such lien.

(1949 Rev., S. 1833.)

Sec. 12-153. Receipts for partial payments in cases of transfer. Whenever a partial payment is made on any tax account because of the transfer of title of part of any property represented by such account, the collector shall, if requested, indicate on such partial payment receipt the property on which such partial payment applies, and shall make endorsement on the original tax receipt blank, as required in section 12-151.

(1949 Rev., S. 1834.)

See Sec. 12-150 re penalty for violation of provisions of this section.

Sec. 12-154. Proceedings against negligent collector. If any collector of taxes fails to collect and pay the same within the time limited by law or by the community imposing such tax, any judge of the Superior Court, on application of the selectmen of the town or the committee of the municipal district imposing such tax, shall grant an execution against the estate of such collector, of the same form and to be levied in the same manner as executions in civil actions. If any collector of taxes fails to perform the duties of his appointment, any judge of the Superior Court, on written application of the selectmen of the town, the mayor and alderman of the city, the warden and burgesses of the borough or the committee of the municipal district which laid the taxes, after due notice and hearing, may remove him from office.

(1949 Rev., S. 1835; 1959, P.A. 28, S. 48; P.A. 74-183, S. 192, 291; P.A. 76-436, S. 168, 681; P.A. 81-410, S. 2.)

History: 1959 act placed authority to grant execution in circuit court judge rather than justice of the peace; P.A. 74-183 substituted court of common pleas for circuit court; P.A. 76-436 substituted superior court for court of common pleas, effective July 1, 1978; P.A. 81-410 deleted reference to execution against the body.

See Sec. 12-168 re indemnification of tax collector in the absence of negligence or wilful misconduct.

Collector in default committed to jail without trial. 65 C. 30. Town, not collector, owns money; presumption that checks accepted by him were cashed. 73 C. 95.

Sec. 12-155. Demand and levy for the collection of taxes and water or sanitation charges. (a) If any person fails to pay any tax, or fails to pay any water or sanitation charges within thirty days after the due date, the collector or the collector's duly appointed agent shall make personal demand of such person therefor or leave written demand at such person's usual place of abode or deposit in some post office a written demand for such tax or such water or sanitation charges, postage prepaid, addressed to such person at such person's last-known place of residence. If such person is a corporation, limited partnership or other legal entity, such written demand may be sent to any person upon whom process may be served to initiate a civil action against such corporation, limited partnership or entity.

(b) After demand has been made in the manner provided in subsection (a) of this section, the collector may (1) levy for any unpaid tax or any unpaid water or sanitation charges on any goods and chattels of such person and post and sell such goods and chattels in the manner provided in case of executions, or (2) enforce by levy and sale any lien upon real estate for any unpaid tax or levy upon and sell such interest of such person in any real estate as exists at the date of the levy for such tax.

(c) For the purposes of this section, "water or sanitation charges" means (1) any rates or charges established pursuant to section 7-239, or (2) any charges imposed by a municipality for the collection and disposal of garbage, trash, rubbish, waste material and ashes.

(1949 Rev., S. 1836; 1967, P.A. 123, S. 1; P.A. 95-228, S. 2, 15; P.A. 07-95, S. 3.)

History: 1967 act deleted provision which had allowed imprisonment of tax offenders; P.A. 95-228 added provision authorizing notice to be sent to any person upon whom process may be served in the case of a corporation, limited partnership or other legal entity, effective July 6, 1995, and applicable to tax sale notices posted, filed or published on and after said date; P.A. 07-95 divided existing provisions into Subsecs. (a) and (b), added provisions re collection of water or sanitation charges and made technical changes therein and added Subsec. (c) defining "water or sanitation charges", effective July 1, 2007.

Demand necessary before levy, but not to make the tax due. 30 C. 395. Injunction will be granted against collection of taxes for imperative reasons only. 39 C. 401; 42 C. 30; 46 C. 243; 106 C. 227. One whose duty it is to pay a tax cannot purchase property on sale for the tax. 46 C. 513; 48 C. 395. Officer liable for imprisoning one to compel payment of an amount which includes illegal fees. 50 C. 78. Though action to foreclose lien is barred, warrant may be levied. 68 C. 293. Levy cannot be made on property in receiver's hands. 72 C. 63. Applies to poll taxes. 81 C. 369. Recovery of tax paid to avoid levy of warrant. 82 C. 266; 103 C. 263. Nature of proceedings under warrant. 86 C. 196. Under levy for one tax, property cannot be sold for other. 87 C. 142. Injunction to restrain sale under levy. Id., 229. Lien for other taxes than those levied

on specific property does not arise till warrant is levied. 91 C. 336. Three statutory methods of collecting taxes are distinct, concomitant and cumulative. 106 C. 547. Tax collector not an insurer of collection of all taxes on list and surety not liable for uncollected taxes in absence of proof of negligence. 112 C. 318. Personal property assessed is not subject to lien prior to institution of proceedings to enforce collection. 121 C. 250.

Cited. 46 CA 721.

Sec. 12-156. Sale of equity or particular estate under tax levy. Section 12-156 is repealed, effective July 6, 1995, and applicable to tax sale notices which are posted, filed or published on or after that date.

(1949 Rev., S. 1837; P.A. 95-228, S. 14, 15.)

Sec. 12-157. Method of selling real estate for taxes. (a) When a collector levies one or more tax warrants on real estate, he shall prepare notices thereof, containing the name of the taxpayer, a legal description of the real property, including the street address, upon which taxes are due, the amount of the tax or taxes due, including any interest and charges attributable to the property as of the last day of the month immediately preceding the notice, a statement that additional taxes, interest, fees and other charges authorized by law accruing after the last of the month immediately preceding the notice will be added to the amount indicated as due and owing in the notice, and the time and place of sale. The collector shall post one notice on a signpost in the town where such real estate is situated, if any, or at some other exterior place near the office of the town clerk, which is nearest thereto; one shall be filed in the town clerk's office of such town and such town clerk shall record and index the same as a part of the land records of such town, and one shall be sent by certified mail, return receipt requested, to the taxpayer and each mortgage, lienholder and other record encumbrancer of record whose interest will be affected by the sale. Such posting, filing and mailing shall be done not more than twelve and not less than nine weeks before the time of sale and shall constitute a legal levy of such warrant or warrants upon the real estate referred to in the notice. Such collector shall also publish a similar notice for three weeks, at least once each week, in a newspaper published in such town, if any, otherwise in a newspaper published in the state having a general circulation in such town. The first notice shall be published beginning not more than twelve and not less than nine weeks before the time of sale and the last shall be published not more than four weeks nor less than two weeks before such sale. He shall also send by certified mail, return receipt requested, to the delinquent taxpayer and to each mortgagee, lienholder and other record encumbrancer whose interest in such property will be affected by such sale, a similar notice which shall not be required to list information pertaining to properties in which the person to whom the notice is directed has no interest. The notice shall be sent at least twice, the first not more than eight nor less than five weeks before such sale and the last not more than four weeks nor less than two weeks before such sale. The notice shall be addressed to his place of residence, if known to the collector, or to the address, or the agent of such person, to which such person has requested that tax bills be sent. If there is no address of such person, or if no such agent is given in the records of such town, the notice shall be sent to the place where such person regularly conducts business or other address as the collector believes will give notice of the levy and sale. If a person is a corporation, limited partnership or other legal entity, the notice may be sent to any person upon whom process may

be served to initiate a civil action against such corporation, limited partnership or entity. If no place of residence or business is known and cannot be determined by the tax collector for any owner, taxpayer, mortgagee, lienholder or other encumbrancer whose interest in the property will be affected by the sale, in lieu of notice by certified mail as provided in this subsection, the notice, together with the list of mortgagees, lienholders, and other record encumbrancers whose interests in the property will be affected by such sale, shall be published in a newspaper published in this state, having a daily general circulation in the town in which such property is located at least twice, the first not more than eight weeks nor less than five weeks before such sale and the last not more than four weeks nor less than two weeks before such sale.

(b) The collector may, for any reason, adjourn such sale from time to time by causing public notice of such adjournment and the time and place of such adjourned sale to be given either by oral announcement or posting of a written notice at the time and place designated for the sale in the notices of such sale. If the adjourned date is set for a date more than three days from the date of the original or rescheduled sale date, the tax collector shall provide a postage prepaid written notice of the new time and place of the sale to the delinquent taxpayer and each mortgagee, lienholder and other record encumbrancer whose interest will be affected by the sale.

(c) At the time and place stated in such notices, or, if such sale is adjourned, at the time and place specified at the time of adjournment as aforesaid, such collector (1) may sell at public auction to the highest bidder all of said real property, to pay the taxes with the interest, fees and other charges allowed by law, including, but not limited to, those charges set forth in section 12-140, or (2) may sell all of said real property to his municipality if there has been no bidder or the amount bid is insufficient to pay the amount due.

(d) The collector shall post, at the time and place of the sale, a written notice stating the amount of all taxes, interest, fees and other charges authorized by law with respect to each property to be sold. The tax collector may publish or announce any rules for the orderly conduct of the auction and the making of payment by successful bidders which are not inconsistent with the requirements of law. The tax collector or the municipality may retain the services of auctioneers, clerks and other persons to assist the tax collector in the conduct of the sale and the cost of such persons paid for their services shall be added to the taxes due from the delinquent taxpayer. If more than one property is sold, the tax collector shall apportion such costs equally among all the properties.

(e) Within two weeks after such sale, the collector shall execute a deed thereof to the purchaser or to the municipality conducting the sale and shall lodge the same in the office of the town clerk of such town, where it shall remain unrecorded six months from the date of such sale.

(f) Within sixty days after such sale, the collector shall cause to be published in a newspaper having a daily general circulation in the town in which the real property is located, and shall send by certified mail, return receipt requested, to the delinquent taxpayer and each mortgagee, lienholder and other record encumbrancer whose interest in such property is affected by such sale, a notice stating the date of the sale, the name and address of the purchaser, the amount the purchaser paid for the property and the date the redemption period will expire. The notice shall include a statement that if redemption does not take place by the date stated and in the manner

provided by law, the delinquent taxpayer, and all mortgagees, lienholders and other record encumbrancers who have received actual or constructive notice of such sale as provided by law, that their respective titles, mortgages, liens and other encumbrances in such property shall be extinguished. Not later than six months after the date of the sale or within sixty days if the property was abandoned or meets other conditions established by ordinance adopted by the legislative body of the town, if the delinquent taxpayer, mortgagee, lienholder or other record encumbrancer whose interest in the property will be affected by such sale, pays or tenders to the collector, the amount of taxes, interest and charges which were due and owing at the time of the sale together with interest on the total purchase price paid by the purchaser at the rate of eighteen per cent per annum from the date of such sale, such deed, executed pursuant to subsection (e) of this section, shall be delivered to the collector by the town clerk for cancellation and the collector shall provide a certificate of satisfaction to the person paying or tendering the money who, if not the person whose primary duty it was to pay the tax or taxes, shall have a claim against the person whose primary duty it was to pay such tax or taxes for the amount so paid, and may add the same to any claim for which he has security upon the property sold, provided the certificate of satisfaction is recorded on the land records but the interests of other persons in the property shall not be affected. Within ten days of receipt of such amounts in redemption of the levied property, the collector shall notify the purchaser by certified mail, return receipt requested, that the property has been redeemed and shall tender such payment, together with the amount held pursuant to subparagraph (A) of subdivision (1) of subsection (i) of this section, if any, to the purchaser. If the purchase money and interest are not paid within such redemption period, the deed shall be recorded and have full effect.

(g) During the redemption period, the purchaser or the municipality shall have a sufficient insurable interest in buildings and improvements upon such property to insure them against fire and other risk of physical loss, and may petition the Superior Court for the appointment of a receiver or for other equitable relief if there shall be imminent danger of damage or destruction thereto or imminent danger of injury to persons or to other property resulting from conditions thereon or on adjoining properties. The purchaser or the municipality shall not be liable to any person, or subjected to forfeiture of their interest, solely by reason of acquisition by the person of the tax deed, for any condition existing or occurrence upon such property or adjoining public sidewalks and streets, or for any failure to act to remedy or investigate any such condition or occurrence during such redemption period. The expenses of any receiver appointed on the application of such purchaser or municipality in excess of any rents or profits paid to the receiver shall be added to the amount of the purchase money and interest required to be paid or tendered by any person to the purchaser or municipality for the collector’s deed and paid to the party that incurred such expenses.

(h) Any municipality holding a lien for unpaid taxes on real estate, other than the municipality conducting the sale, may purchase all of such property at a tax sale.

(i) (1) If the sale realizes an amount in excess of the amount needed to pay all delinquent taxes, interest, penalties, fees, and costs, the amount of the excess shall be held in an interest-bearing escrow account separate from all other accounts of the municipality. (A) If the property is redeemed prior to the expiration of the redemption period, the amount held in escrow shall, within ten days of the tax collector receiving notice of redemption, be turned over to the

purchaser. Any interest earned shall be the property of the municipality. (B) If the property is not redeemed in the redemption period, the amount held in escrow may be used to pay the delinquent taxes, interest, penalties, fees and costs on any other property of the taxpayer located in the town, including personal property and motor vehicles. In the case of subparagraph (B), the tax collector shall, within ten days of the expiration of the redemption period, pay to the clerk of the court for the judicial district in which the property is located the amount held in escrow remaining after paying the delinquent taxes, interest, fees, penalties and costs owed by the taxpayer to the municipality. The tax collector shall, within five days of the payment, provide notice to the delinquent taxpayer, any mortgagee, lienholder, or other encumbrancer of record whose interest in such property is affected by the sale, by certified mail, return receipt requested of the name and address of the court to which the moneys were paid, the person's right to file an application with the court for return of said money, and the amount of money paid to the court.

(2) If the tax collector pays to the court any moneys pursuant to subparagraph (B) of subdivision (1) of this subsection, the delinquent taxpayer, any mortgagee, lienholder or other encumbrancer whose interest in such property is affected by the sale may, within ninety days of the date the tax collector paid the moneys to the court, file an application with the court for return of the proceeds. Any person may make an application for payment of moneys deposited in court as provided for in this subsection to the superior court for the judicial district in which the property that is the subject of the proceedings referred to is located, or if said court is not in session to any judge thereof, for a determination of the equity of the parties having an interest in such moneys. Notice of such application shall be served in the same manner as to commence a civil action on all persons having an interest of record in such property on the date the collector's deed is recorded. The court or judge upon such motion or upon its own motion may appoint a state referee to hear the facts and to make a determination of the equity of the parties in such moneys. Such referee, after providing at least ten days' notice to the parties interested of the time and place of hearing, shall hear the applicant and any parties interested, take such testimonies as such referee deems material and determine the equities of the parties having a record interest in such moneys and immediately report to the court or judge. The report shall contain a detailed statement of findings by the referee, sufficient to enable the court to determine the considerations upon which the referee based his conclusions. The report may be rejected for any irregular or improper conduct in the performance of the duties of such referee. If the report is rejected, the court or judge shall appoint another referee to make such determination and report. If the report is accepted, such determination of the equities shall be conclusive upon all parties given notice of such hearing, subject to appeal to the Appellate Court. If no appeal to the Appellate Court is filed within the time allowed by law, or if one is filed and the proceedings have terminated in a final judgment determining the amount due to each party, the clerk shall send a certified copy of the statement of compensation and of the judgment to the prevailing party or parties, as the case may be, which shall, upon receipt thereof, pay such parties the amount due them as compensation.

(3) If no application is filed with the court, any moneys held by the court shall escheat to the state pursuant to the provisions of part III of chapter 32.

(1949 Rev., S. 1838; P.A. 82-141, S. 3, 4; P.A. 84-146, S. 9; P.A. 95-228, S. 3, 15; P.A. 96-180, S. 21, 166; P.A. 97-139; P.A. 99-283, S. 4, 10; P.A. 02-103, S. 37.)

History: P.A. 82-141 increased rate of interest applicable from date of sale to purchase when real estate previously sold for taxes by a municipality is purchased, as allowed, by the owner or other interested party within a period of one year following date of such sale for taxes, with rate of 15% per annum in effect for any such sale in period July 1, 1981 to June 30, 1982, inclusive, and 18% per annum for such sale occurring on or after July 1, 1982; P.A. 84-146 included a reference to posting of notice on a place other than a signpost; P.A. 95-228 divided the section into Subsecs., substantially revised existing provisions, and added provisions designated as Subsecs. (d), (f), (g) and (i), effective July 6, 1995, and applicable to tax sale notices posted, filed or published on and after said date; P.A. 96-180 amended Subsec. (b) to make technical grammatical changes, effective June 3, 1996; P.A. 97-139 amended Subsec. (f) by changing the time for redemption from one year to six months or 60 days for property that was abandoned or meets conditions established in a local ordinance and amended Subsec. (i)(1) to authorize escrow amounts to pay costs on other property held by the taxpayer; P.A. 99-283 amended Subsec. (e) by replacing "one year" with "six months", effective June 29, 1999; P.A. 02-103 made technical changes in Subsecs. (f) and (g).

Several collectors cannot join in one deed of lands sold by them severally. 2 R. 437. Under revision of 1821, notice to taxpayer before making distress unnecessary, and a demand of personal property before taking real estate unnecessary. 7 C. 505, see also 30 C. 401. Time within which deed should be executed. 7 C. 505. Demand not necessary to make tax due but a prerequisite of a levy. 30 C. 401. No equitable ground for reconveyance, where land legally assessed is sold under a void warrant, without indemnifying the purchaser. Id., 404. One whose duty requires him to pay a tax cannot be a purchaser of the property when sold for the tax. 46 C. 513; 48 C. 395. Collector must sell by metes and bounds unless tax debtor's interest is an undivided one; and the sale must be conducted in the fairest manner. 47 C. 190. Levy for one tax will not justify sale for others. 87 C. 142. As to power of legislature to cure irregularities by validating act, see 126 C. 206.

Court held section does not violate due process. 46 CA 721. Re tax lien assessed on property on which FDIC held a security interest for 3 years, subsequent holder of fee interest is liable for property tax lien assessed for the 3-year period and immunity granted to FDIC under 12 USC 1825(b) does not extend to subsequent owner. 62 CA 586.

Subsec. (a):

Actions of tax collector to provide notice satisfied due process when, after tax sale notice that was sent to property owner of record by certified mail was returned as undeliverable, tax collector unsuccessfully attempted to locate another address or agent for owner and sent remaining notices to owner's former attorney of record; tax collector was not required to send remaining notices to an unworkable address. 138 CA 1.

Subsec. (i):

Applicant for the proceeds under Subdiv. (1) need not be a holder in due course. 79 CA 384.

Sec. 12-158. Form of collector's deed. Liability of municipalities for breach of warranty. (a) The deed given by any collector for real estate sold by him for taxes shall be in substance in the form following:

Know all men by these presents, that, whereas the (here insert the name of the taxing authority) did on the .... day of ...., 20.., lay a tax of .... mills on the dollar on its grand list next to be (or last) perfected, a rate bill for which and for a personal tax (if such be the fact), in all respects made out according to law with a warrant thereto attached, was placed in my hands, I being the duly appointed and qualified collector thereof, for collection, which tax became due on the .... day of ...., 20..; and, whereas A.B., upon demand made, neglected and refused to pay the tax set opposite his name in said rate bill, and thereupon, on the .... day of ...., 20.., I levied upon the parcel of real estate hereinafter described for that portion of said tax which was assessed thereon, to wit: $.... and accrued interest (or if the levy was for the whole tax, for the amount of said tax, to wit: $.... and accrued interest) and gave due notice thereof to said taxpayer and to .... as by law provided, which real estate so levied upon is situated in .... and bounded ...., and on the .... day of ...., 20.., no one having previously tendered me said tax with interest and my fees, in pursuance of said levy, and in accordance with the terms of said notice, I sold at public auction the whole of (or the following portion of) said real estate of .... (to wit) to C.D., for the sum of $..... Now, therefore, in consideration of the premises, and of said sum of money, received to my full satisfaction, of said C.D., I hereby bargain and sell unto him the premises last above described, with the appurtenances, to have and to hold the same to him and his heirs forever, subject only to taxes laid by such municipality which were not yet due and payable when I first published notice of levy and sale, easements, covenants and restrictions in favor of other parcels of land, interests exempt from levy and sale under the Constitution and laws of the United States and such other interests, if any, hereinafter described, to wit ..... And also, I, the said collector, acting in the name of and for (name of municipality), do by these presents bind (name of municipality), forever, to warrant and defend the above granted and bargained premises to the said grantee, his heirs and assigns, against all claims and demands arising from any necessary act omitted or unlawful act done by me in connection with the aforesaid levy or sale which impairs the same. In witness whereof I have hereunto set my hand and seal this .... day of ...., 20...

E. F., (Seal).

Collector as aforesaid.

Signed, sealed, and delivered

in the presence of

(Usual form of acknowledgment).

(b) The liability of any municipality for breach of the warranties contained in a collector's deed shall be limited to the amount paid to the collector by the grantee and amounts reasonably expended after its recording to improve and operate the property conveyed by the deed to the extent such amounts are not recoverable from the person found to be the true owner of the property.

(1949 Rev., S. 1839; 1961, P.A. 13; P.A. 95-228, S. 4, 15; P.A. 96-180, S. 22, 166.)

History: 1961 act changed form of deed to bind town instead of collector as individual; P.A. 95-228 divided the section into Subsecs., made technical changes in Subsec. (a) and added provisions in newly designated Subsec. (b) re liability of municipalities for breach of warranties contained in a collector's deed, effective July 6, 1995, and applicable to tax sale notices posted, filed or published on and after said date; P.A. 96-180 amended Subsec. (a) to make technical change in deed form, effective June 3, 1996; (Revisor's note: In 2001 the references in this section to the date "19.." were changed editorially by the Revisors to "20.." to reflect the new millennium).

Sec. 12-159. Collector's deed as evidence. Irregularities. Any deed, or the certified copy of the record of any deed, purporting to be executed by a tax collector and similar, or in substance similar, to the above, shall be prima facie evidence of a valid title in the grantee to the premises therein purported to be conveyed, encumbered only by the lien of taxes to the municipality which were not yet due and payable on the date notice of levy was first made, easements and similar interests appurtenant to other properties not thereby conveyed, and other interests described therein and of the existence and regularity of all votes and acts necessary to the validity of the tax therein referred to, as the same was assessed, and of the levy and sale therefor, and no tax collector shall be required to make return upon his warrant of his doings thereunder, except that the purchaser may, within ninety days of the recording of the collector's deed, request in writing from the tax collector, an affidavit which complies with the provisions of section 12-167a. The tax collector shall provide such affidavit within thirty days of receipt of such request. The town clerk shall record such affidavit in the land records of such town and shall index the affidavit under the name of the purchaser as grantee. No act done or omitted relative to the assessment or collection of a tax, including everything connected therewith, after the vote of the community laying the same, up to and including the final collection thereof or sale of property therefor, shall in any way affect or impair the validity of such tax as assessed, collected or sought to be collected or the validity of such sale, unless the person contesting the validity of such sale shows that the collector neglected to provide notice pursuant to section 12-157, to such person or to the predecessors of such person in title, and who had a right to notice of such sale, and that the person or they in fact did not know of such sale within six months after it was made, and provided such property was by law liable to be sold to satisfy such tax. The fact that the collector may have charged or received illegal fees upon such sale shall not impair the sale's validity. If the person contesting such fees shows that illegal fees were charged by the collector, the municipality shall refund such illegal fees together with legal interest from the date of their payment in accordance with section 12-129.

(1949 Rev., S. 1840; P.A. 95-228, S. 5, 15; P.A. 99-283, S. 5, 10.)

History: P.A. 95-228 added provisions re encumbrances on a title, affidavits on the collector's actions and refunds of illegal fees charged by a collector and made technical changes, effective July 6, 1995, and applicable to tax sale notices posted, filed or published on and after said date; P.A. 99-283 replaced "one year" with "six months" and made changes for gender neutrality, effective June 29, 1999.

Does not validate sale, where levy made for one tax and land sold for others. 87 C. 146. Cited. 126 C. 212.

Cited. 46 CA 721. Section reflects legislative support for principle that easements appurtenant run with the land and are not extinguished when title is conveyed pursuant to a tax lien foreclosure. 63 CA 164. Section provides plaintiff standing to contest validity of tax sale by showing that notice was not properly provided to his predecessor in title in accordance with Sec. 12-157(a). 138 CA 1.

Sec. 12-159a. Court orders in actions contesting validity of collector's deed. Lien. (a) In any action brought to prove the invalidity of a collector's deed, other than an action based on fraud, the court shall, if the complaining party is successful, order the complaining party to pay to the tax collector or to the person or persons claiming an interest pursuant to such deed, (1) amounts representing taxes, interest and other charges lawfully due from the complaining party at the time of such tax sale with interest from the date of such tax sale at the rate provided in section 12-157, and (2) the reasonable costs of payment of taxes, insurance premiums, repairs, maintenance and demolition of any structures constituting a nuisance, and the fair market value of any capital improvements made to the property by such persons, with interest at the rate provided in section 37-3a computed from the time of such expenditure or improvement.

(b) Any person entitled to payments pursuant to subsection (a) of this section shall, upon the recording of a certificate of judgment lien, be entitled to a lien on such property. The priority of such lien shall be, in the case of the amounts described in subdivision (1) of said subsection (a), prior to all other interests except taxes, and, in the case of the amounts described in subdivision (2) of said subsection (a), such priority as rules of law and principles of equity provide.

(c) Nothing in subsection (a) of this section shall prohibit the court from awarding the complaining party any damages which may be proven. Any damages awarded shall be reduced by the amounts described in said subsection (a).

(P.A. 95-228, S. 7, 15.)

History: P.A. 95-228 effective July 6, 1995, and applicable to tax sale notices which are posted, filed or published on and after that date.

Sec. 12-159b. Time for action contesting validity of collector's deed. No action alleging the invalidity of a collector's deed, substantially, in the form provided in section 12-158, on any grounds other than fraud, shall be brought by any person except within one year from the date the collector's deed was recorded or within two years from the date of the sale, whichever is longer.

(P.A. 95-228, S. 8, 15.)

History: P.A. 95-228 effective July 6, 1995, and applicable to tax sale notices which are posted, filed or published on and after that date.

Sec. 12-160. Poor debtor's oath. Section 12-160 is repealed.

(1949 Rev., S. 1841; 1971, P.A. 11, S. 2.)

Sec. 12-161. Collection by suit. All taxes properly assessed shall become a debt due from the person, persons or corporation against whom they are respectively assessed to the town, city, district or community in whose favor they are assessed, and may be, in addition to the other remedies provided by law, recovered by any proper action in the name of the community in whose favor they are assessed.

(1949 Rev., S. 1842.)

Statute gives a simple remedy and dispenses with prolixity in pleading. 58 C. 526; 87 C. 235. Special provision as to collection does not exclude general statutory provisions. 60 C. 117. Action by state against railroad company for taxes warranted by usage if not by section. Id., 334; 70 C. 602. Death of collector for both town and city of Hartford. 66 C. 294. Assessments of benefits not within the law authorizing collection of interest on unpaid taxes. 67 C. 162. Against whom a debt. 74 C. 683. How far a debt: Not barred by general statute of limitations. 85 C. 376. This method is in addition to other methods. 103 C. 261; 106 C. 547. Cited. 121 C. 250. When municipality elects to treat its claim as debt under section, notwithstanding its public nature, there is no impropriety in holding it a "claim" against estate within Sec. 45-205. 123 C. 351. In action to collect tax, taxpayer cannot contest property valuation. Id., 543, 549. Action to recover assessment for benefits, as debt, arises from exercise of taxing power, not out of implied contract; not barred by Sec. 52-576. 131 C. 50. Cited. 136 C. 360; 155 C. 340; 164 C. 178; 165 C. 410; 172 C. 427. Challenge to legality of assessments could not be properly raised in the city's action under section. 196 C. 487. Cited. 200 C. 697; 221 C. 921.

Cited. 6 CA 330; 26 CA 545. Taxes assessed on real property interests become debt due from person who holds title to the interest taxed, regardless of whether that interest is recorded in land records. 104 CA 498.

Fiduciary debt incurred in administration of trust is a personal debt. 3 CS 67. Cited. 4 CS 239. Variance between tax laid and tax alleged in action on debt is immaterial. Id., 391. History; substantial recovery by one remedy does not bar another. 7 CS 16. Cited. 25 CS 465.

Sec. 12-161a. In proceedings by municipality to collect delinquent taxes on personal property, owner shall pay court costs, appraiser's fees and attorneys' fees incurred. In the institution of proceedings by any municipality to enforce collection of any delinquent tax on personal property from the owner of such property, through (1) levy and sale with respect to any goods or chattels owned by such person, (2) enforcement of a lien, established and perfected in accordance with sections 12-195a to 12-195g, inclusive, upon any such goods or chattels or (3) any other proceeding in law in the name of the municipality for purposes of enforcing such collection, such person shall be required to pay any court costs, reasonable appraiser's fees or reasonable attorney's fees incurred by such municipality as a result of and directly related to such levy and sale, enforcement of lien or other collection proceedings.

(P.A. 82-56, S. 1, 2.)

Cited. 236 C. 710.

Sec. 12-162. Alias tax warrant. Service of warrants upon financial institutions. Request for information. (a) Any collector of taxes, in the execution of tax warrants, shall have the same authority as state marshals have in executing the duties of their office, and any constable or other officer authorized to serve any civil process may serve a warrant for the collection of any tax assessed or any water or sanitation charges imposed, and the officer shall have the same authority as the collector concerning taxes or water or sanitation charges committed to such officer for collection.

(b) (1) Except as provided in subdivision (2) of this subsection, upon the nonpayment of any property tax or any water or sanitation charges when due, demand having been made therefor as prescribed by law for the collection of such tax or such water or sanitation charges, an alias tax warrant may be issued by the tax collector, which may be in the following form:

"To a state marshal of the County of ...., or any constable of the Town of .... Greeting: By authority of the state of Connecticut you are hereby commanded to collect forthwith from .... of .... the sum of .... dollars, the same being the amount of a tax or water or sanitation charges, with interest or penalty and charges which have accumulated thereon, which tax was levied or which water or sanitation charges were imposed by (insert name of town, city or municipality laying the tax or imposing the water or sanitation charges) upon (insert the real estate, personal property, or both, as the case may be,) of said .... as of the .... day of ..... (In like manner insert the amount of any other property tax or other water or sanitation charges which may have been levied or imposed in any other year, including interest or penalty and charges which have accumulated thereon). In default of payment of said amount you are hereby commanded to levy for said tax or taxes or such water or sanitation charges, including interest, penalty and charges, hereinafter referred to as the amount due on such execution, upon any goods and chattels of such person and dispose of the same as the law directs, notwithstanding the provisions of subsection (j) of section 52-352b, and, after having satisfied the amount due on such execution, return the surplus, if any, to him; or, except as otherwise provided in section 12-162, you are to levy upon the real estate of such person and sell such real property pursuant to section 12-157, to pay the amount due on such execution; or you shall, in accordance with the provisions of section 12-162, make demand upon the main office of any financial institution indebted to such person, subject to the provisions of section 52-367a or 52-367b, as if judgment for the amount due on such execution had been entered, for that portion of any type of deposit to the credit of or property held for such person, not exceeding in total value the amount due on such execution; or you are to garnishee the wages due such person from any employer, in the same manner as if a wage execution therefor had been entered, in accordance with section 52-361a.

Dated at .... this .... day of .... A.D. 20.., Tax Collector."

(2) Notwithstanding any provision of the general statutes, an alias tax warrant shall not be issued by a tax collector to levy upon the real estate of any person and sell such real estate pursuant to section 12-157 solely for the purpose of collecting any water or sanitation charges.

(c) Any officer serving an alias tax warrant pursuant to this section shall make return to the collector of such officer's actions thereon within ten days of the completion of such service and shall be entitled to collect from such person the fees allowed by law for serving executions

issued by any court. Any state marshal or constable, authorized as provided in this section, who executes such warrant and collects any delinquent municipal taxes or water or sanitation charges as a result thereof shall receive, in addition to expenses otherwise allowed, a percentage of the taxes or the water or sanitation charges collected pursuant to such warrant, calculated at the rate applicable for the levy of an execution as provided in section 52-261. The minimum fee for such service shall be thirty dollars. Any officer unable to serve such warrant shall, within sixty days after the date of issuance, return such warrant to the collector and in writing state the reason it was not served.

(d) With regard to warrants served upon financial institutions, a collector of taxes or serving officer shall not serve alias tax warrants relating to one taxpayer on more than one financial institution at a time, including copies thereof, and after service on one financial institution, shall not serve the same alias tax warrants or copies thereof upon another financial institution until receiving confirmation from the preceding financial institution that the taxpayer had no funds at the preceding financial institution available for collection. If the collector of taxes or serving officer does not receive, not later than twenty days after the service of the warrant or service of a request for information pursuant to subsection (e) of this section, a response from the financial institution that was served indicating whether or not the taxpayer has funds at the financial institution available for collection, the collector of taxes or serving officer may assume that the taxpayer has no funds at that financial institution available for collection and may serve another financial institution in accordance with this subsection.

(e) With regard to warrants to be served upon financial institutions, whenever a tax collector expects to serve, or have an officer serve, more than fifteen tax warrants upon a particular financial institution on a given day, prior to such service, the tax collector or serving officer shall serve upon such financial institution a request for information which complies with subsection (f) of this section. No warrant may be served upon a financial institution with respect to a particular taxpayer unless the financial institution, in a recent response to a request for information, has indicated that the financial institution is indebted to such taxpayer. A tax collector or serving officer may, at the collector's or officer's option, serve a request for information pursuant to this subsection even if not required by this subsection. In such a case, the tax collector or serving officer shall comply with the requirements of this section relating to requests for information, and the financial institution shall respond in the same manner as though the request for information is required by this subsection. For purposes of this subsection, a response is considered recent if the warrant is served not later than one hundred eighty days after the date such response is received.

(f) The request for information required by subsection (e) of this section shall be served upon the financial institution in accordance with subsection (g) of this section and shall include (1) the name and last-known address of each taxpayer who is the subject of a warrant desired to be served by the tax collector or serving officer, (2) the address to which the response can be mailed or delivered or a facsimile number to which the response may be transmitted, (3) in the case of a request transmitted via facsimile by a serving officer, the name, address, judicial district, badge number and telephone number of the officer serving the request, and (4) a statement in substantially the following form:

"To (insert name of financial institution): In accordance with Section 12-162 of the General Statutes of the State of Connecticut, you are hereby commanded to report to (insert name of town or serving officer), at the address or facsimile number specified in this request, whether the financial institution is indebted to the taxpayer or taxpayers listed in this request."

(g) The request for information required by subsection (e) of this section shall be in writing and shall be (1) delivered or mailed, first class postage prepaid, to an office designated and made available by the financial institution pursuant to this subsection, or (2) transmitted by facsimile provided the facsimile message is transmitted to a facsimile number, addressed to the attention of a recipient or department, and designated and made available by the financial institution pursuant to this subsection. A notice received, whether by facsimile or otherwise, after five o'clock p.m., eastern standard time on any day, shall be deemed to have been received by the financial institution on the next business day. Each financial institution with an office in this state shall designate an office, facsimile number and recipient or department for purposes of this subsection and shall make the current designations available to collectors of taxes and serving officers upon request and by mailing or delivering such designations to the State Marshal Commission and the collector of taxes in each municipality in which the financial institution has an office. A financial institution may amend its designations, provided the amended designations are mailed or delivered to the State Marshal Commission and collector of taxes in each municipality in which the financial institution has an office at least fifteen days before becoming effective. If a financial institution fails to make such designations or fails to make such designations available as required by this subsection, the tax collector or serving officer may serve the request for information on any office of the financial institution located in this state.

(h) Upon receipt of a request for information that complies with subsection (f) of this section, the financial institution shall respond to such request by reporting that (1) the financial institution is indebted to one or more of the taxpayers listed on the request and listing the name or names of those taxpayers, or (2) the financial institution is not indebted to any of the taxpayers listed in the request. If the financial institution is unable to make a determination with respect to a particular taxpayer based on the information supplied with the request, the financial institution may respond that additional information will be needed to make a determination with respect to a taxpayer, listing the name of the taxpayer in question, and the financial institution may adjust its response pursuant to subdivision (1) or (2) of this subsection to reflect such fact. The financial institution shall mail, deliver or transmit the response, in the case of a request listing fewer than one hundred taxpayers, not later than five business days following the date the request was received, or in the case of a request listing one hundred or more taxpayers, but not more than two hundred fifty taxpayers, not later than ten business days following the date the request was received. No request for information shall include more than two hundred fifty taxpayers. Once a request for information has been served by or on behalf of a particular town, an additional request for information may not be served upon that same financial institution by or on behalf of that same town unless the financial institution has had an opportunity to respond as provided in this subsection. Unless otherwise required by law, a financial institution that has received a request for information shall not disclose to a taxpayer listed on the request that the financial institution has received a request for information relative to such taxpayer, provided nothing in this section shall prevent the disclosure of information that is publicly known or known to the taxpayer or as otherwise may be necessary to protect the interests of the financial institution.

(i) No financial institution or officer, director or employee of a financial institution, and no serving officer, municipality or officer, employee or agent of a municipality, shall be liable to any person with respect to any act done or omitted in good faith or through the commission of a bona fide error that occurs despite reasonable procedures maintained by the financial institution, serving officer, municipality or officer, employee or agent of a municipality, to prevent such errors in complying with the provisions of this section. For purposes of the response required by subsection (h) of this section, the financial institution may select, with respect to each taxpayer listed on the request, a particular day within the time frame allotted by such subsection, for determining the presence or absence of indebtedness, and the financial institution shall not be responsible for reporting upon the presence or absence of indebtedness on any other day.

(j) For the purposes of this section, "water or sanitation charges" means (1) any rates or charges established pursuant to section 7-239, or (2) any charges imposed by a municipality for the collection and disposal of garbage, trash, rubbish, waste material and ashes.

(1949 Rev., S. 1843; 1963, P.A. 642, S. 8; 1967, P.A. 123, S. 2; 1969, P.A. 331; 472; P.A. 77-459, S. 1, 2; P.A. 82-161, S. 1, 2; P.A. 83-581, S. 29, 40; P.A. 91-350, S. 1; P.A. 95-228, S. 6, 15; P.A. 96-180, S. 23, 166; P.A. 00-99, S. 41, 154; P.A. 01-195, S. 17, 181; P.A. 05-135, S. 2; P.A. 07-95, S. 4; 07-111, S. 1.)

History: 1963 act changed obsolete reference from keeper of jail to state jail administrator; 1967 act deleted reference to imprisonment for nonpayment of taxes; 1969 acts added provision allowing collector to garnishee wages for nonpayment of taxes and required unserved warrants to be returned to collector within 30 days after issuance with explanation for why it was not served; P.A. 77-459 allowed collection of additional 5% or 10% amounts above other expenses in cases where warrant executed by sheriff, deputy sheriff or constable; P.A. 82-161 amended the alias tax warrant form issued by the tax collector so that the serving officer in the manner prescribed and to the extent necessary shall levy for the delinquent taxes by making demand upon any banking institution indebted to the delinquent taxpayer as if judgment had been entered for the amount due; P.A. 83-581 replaced "as if judgment therefor had been entered, in accordance with section 52-361" with "as if a wage execution had been entered, in accordance with section 52-361a"; P.A. 91-350 added phrase "Notwithstanding the provisions of subsection (j) of section 52-252b" and applied 10% figure re allowance for those collecting delinquent taxes in all cases, deleting sliding scale previously in existence, raised minimum fee from $5 to $20 and changed deadline for return of unserved warrants from 30 to 60 days; P.A. 95-228 made technical changes, effective July 6, 1995, and applicable to tax sale notices posted, filed or published on and after said date; P.A. 96-180 added reference to Sec. 52-367b in tax warrant form, effective June 3, 1996; P.A. 00-99 replaced references to sheriff and deputy sheriff with state marshal, effective December 1, 2000; (Revisor's note: In 2001 the reference in this section to the date "19.." was changed editorially by the Revisors to "20.." to reflect the new millennium); P.A. 01-195 made technical changes for the purposes of gender neutrality, effective July 11, 2001; P.A. 05-135 divided section into Subsecs. (a), (b) and (c) and amended Subsec. (c) by replacing provisions re receipt by state marshal or constable of amount equal to 10% of taxes collected with provisions re receipt by state marshal or constable of percentage calculated at rate applicable for levy of execution as provided in Sec. 52-261, increasing minimum fee from $20 to $30 and making conforming and technical changes, effective June 24, 2005, and applicable to

the execution of tax warrants issued on or after July 2, 2003; P.A. 07-95 added provisions re collection of water or sanitation charges, designated provisions of Subsec. (b) as Subsec. (b)(1) and made technical changes therein, added Subsec. (b)(2) prohibiting issuance of alias tax warrant to levy upon real estate solely for collecting water or sanitation charges and defined "water or sanitation charges", effective July 1, 2007; P.A. 07-111 amended alias tax warrant form in Subsec. (b) to direct serving officer to make demand upon the main office of any financial institution, in lieu of banking institution, in accordance with Sec. 12-162, and added Subsecs. (d) to (h) re service of warrants and requests for information upon financial institutions, including form and delivery for requests for information and response to such request, and Subsec. (i) to specify that financial institutions and their officers, directors and employees are not liable for errors that occur despite existence of reasonable procedures to prevent errors or for any good faith act or omission in relation to complying with provisions of section.

See Sec. 12-135 re execution of tax warrants.

Under old law, collector may collect under his rate bill after year for which appointed, though another tax laid and collector appointed. 10 C. 146. Liable for levying on property in one town and posting and selling it in another. 11 C. 472. Tax illegally assessed paid under compulsion may be recovered. 24 C. 89; 30 C. 395; 35 C. 563. If inseparable portion of assessment is illegal, the whole is illegal. Id., 573. Mandamus lies against negligent collector, notwithstanding there is a remedy on the bond or by execution. 48 C. 145. Running of interest not suspended by appeal from board of relief. 72 C. 599. Payment of collector by permitting him to deduct amounts from collections. 74 C. 397. Present statute authorizing alias tax warrant constitutional. 106 C. 230. Cited. 112 C. 318. Warrant issued before amount of taxes determined does not justify sale to collect them. 121 C. 250.

No provision within section authorizes use of a tax warrant, issued by tax collector, to protect fixtures and other material of historic value. 71 CA 438. Sovereign immunity cannot be invoked to justify failure of a town to follow procedures prescribed by section for collecting delinquent taxes. Id.

Sec. 12-163. Jeopardy collection of taxes. Written notice. (a) If, between the assessment date and the tax due date, any tax collector, after exercising due diligence, determines that the collection of any tax will be jeopardized by delay, he shall, subject to the provisions of this section, collect such tax forthwith. He may enforce collection thereof by using any one or more of the methods provided in sections 12-155, 12-161 and 12-162, or in any other section of the general statutes relating to the enforced collection of taxes. If the amount of such tax has been definitely fixed by the rate maker, the collector shall collect such amount. If the assessment of the property represented by such tax has been fixed by the assessors but the tax rate has not been laid, the collector shall, subject to the provisions of this section, enforce collection of a tax obtained by multiplying the assessment so fixed by the tax rate of the year next preceding. If neither the assessment of the property nor the tax rate has been fixed, the tax collector shall make application to the assessors for a valuation on such property. The assessors shall forthwith assess such property and the assessment placed upon such property by the assessors, together with the tax rate of the year next preceding, shall be used by the collector in determining the amount of tax to be collected. If, after the payment of any tax in conformity with the provisions of this

section, it is found that the amount so paid is in excess of the amount which would have been paid on the tax due date or after appeal to the courts, the excess so paid shall be returned to the taxpayer upon written application by him to the treasurer of the municipality. Such written application shall contain a recital of the facts; shall show the amount of rebate to which the applicant believes he is entitled; shall be approved by the tax collector, and shall be made within the period of one year from the date of the definite determination of such tax. The person against whom jeopardy collection proceedings have been begun may obtain a stay of collection of the whole or any part of the amount of the tax so represented by such proceedings by filing with the tax collector a bond in such an amount, not exceeding double the amount as to which the stay is desired, and with such surety as the tax collector deems necessary, conditioned upon the payment of so much of the amount, the collection of which is stayed by the bond, as is found to be due from such person when the grand list has been completed and the tax rate fixed, or as is determined by the board of assessment appeals or a court of competent jurisdiction after appeal to it. The amount of the tax which is stayed by the bond shall be paid on notice and demand of the tax collector, at any time after the tax due date. The person subject to jeopardy collection proceedings, under the provisions of this section, who has obtained a stay of collection in whole or in part, shall have the right to waive such stay at any time in respect to the whole or any part of the amount covered by the bond and if, as the result of such waiver, any part of the amount covered by the bond is paid, the bond shall, at the request of the taxpayer, be proportionately reduced.

(b) Upon commencing a jeopardy tax collection proceeding, a tax collector shall provide written notice of such collection proceeding to (1) the chief elected official or chief executive officer of the municipality in which the property is located, and (2) the taxpayer subject to such collection proceeding. Such written notice shall contain a detailed explanation supporting the tax collector's determination that the collection of the tax will be jeopardized by delay.

(1949 Rev., S. 1844; P.A. 95-283, S. 60, 68; P.A. 12-26, S. 1.)

History: P.A. 95-283 replaced board of tax review with board of assessment appeals, effective July 6, 1995; P.A. 12-26 designated existing provisions as Subsec. (a) and amended same by adding provision re tax collector exercising due diligence and added Subsec. (b) re written notice, effective October 1, 2012, and applicable to assessment years commencing on or after that date.

Cited. 39 CS 142.

Sec. 12-163a. Receivership of rents for the collection of delinquent taxes. (a) Any municipality may petition the Superior Court or a judge thereof, for appointment of a receiver of the rents or payments for use and occupancy for any property for which the owner, agent, lessor or manager is delinquent in the payment of real property taxes. The court or judge shall forthwith issue an order to show cause why a receiver should not be appointed, which shall be served upon the owner, agent, lessor, manager, mortgagees, assignees of rent and other parties with an interest in the rents or payments for use and occupancy of the property in a manner most reasonably calculated to give notice to such owner, lessor, manager, mortgagees, assignees of rent and other parties with an interest in the rents or payments for use and occupancy of the

property as determined by such court or judge, including, but not limited to, a posting of such order on the premises in question. A hearing shall be had on such order no later than seventy-two hours after its issuance or the first court day thereafter. The sole purpose of such a hearing shall be to determine whether there is an amount due and owing between the owner, agent, lessor or manager and the municipality. The court shall make a determination of any amount due and owing and any amount so determined shall constitute a lien upon the real property of such owner. A certificate of such amount may be recorded in the land records of the town in which such property is located describing the amount of the lien and the name of the party who owes the taxes. When the amount due and owing has been paid, the municipality shall issue a certificate discharging the lien and shall file the certificate in the land records of the town in which such lien was recorded. The receiver appointed by the court shall collect all rents or payments for use and occupancy forthcoming from the occupants of the building in question in place of the owner, agent, lessor or manager. The receiver shall make payments from such rents or payments for use and occupancy, first for taxes due on and after the date of his appointment and then for electric, gas, telephone, water or heating oil supplied on and after such date. The owner, agent, lessor or manager shall be liable for such reasonable fees and costs determined by the court to be due the receiver, which fees and costs may be recovered from the rents or payments for use and occupancy under the control of the receiver, provided no such fees or costs shall be recovered until after payment for current taxes, electric, gas, telephone and water service and heating oil deliveries has been made. The owner, agent, lessor or manager shall be liable to the petitioner for reasonable attorney's fees and costs incurred by the petitioner, provided no such fees or costs shall be recovered until after payment for current taxes, electric, gas, telephone and water service and heating oil deliveries has been made and after payments of reasonable fees and costs to the receiver. Any moneys remaining thereafter shall be used to pay the delinquent real property taxes and any money remaining thereafter shall be paid to such parties as the court may direct after notice to the parties with an interest in the rent or payment for use and occupancy of the property and after a hearing. The court may order an accounting to be made at such times as it determines to be just, reasonable and necessary.

(b) Any receivership established pursuant to subsection (a) shall be terminated by the court upon its finding that the tax delinquency which was the subject of the original petition has been satisfied.

(c) Nothing in this section shall be construed to prevent the petitioner from pursuing any other action or remedy at law or equity that it may have against the owner, agent, lessor or manager.

(d) Any owner, agent, lessor or manager who collects or attempts to collect any rent or payment for use and occupancy from any occupant of a building subject to an order appointing a receiver shall be found, after due notice and hearing, to be in contempt of court.

(e) If a proceeding is initiated pursuant to sections 47a-14a to 47a-14h, inclusive, or sections 47a-56 to 47a-56i, inclusive, or if a receiver of rents is appointed pursuant to chapter 735a or pursuant to any other action involving the making of repairs to real property under court supervision, rent or use and occupancy payments shall be made pursuant to such proceeding or action without regard to whether such proceeding or action is initiated before or after a receivership is established under this section, and such proceeding or action shall take priority

over a receivership established under this section in regard to expenditure of such rent or use and occupancy payments.

(f) If a receiver of rents or payments for use and occupancy is appointed pursuant to section 16-262f prior to the date a receivership is established under this section, rent or use and occupancy payments shall be made pursuant to said section 16-262f and the receivership established pursuant to said section 16-262f shall take priority over a receivership established under this section in regard to expenditure of such rent or use and occupancy payments provided the receiver appointed under said section 16-262f gives notice of such appointment to the chief executive official of the municipality where the residential dwelling is located.

(P.A. 95-353, S. 1.)

Sec. 12-164. Tax uncollectible after fifteen years. Interest on improvement liens. (a) No payment of taxes shall be enforced by any collector or other proper officer against any person, persons or corporation against which they are respectively levied except within fifteen years after the due date of the tax. The provisions of this section shall be retroactive. The fifteen-year limitation shall not apply to improvement liens except those which have been released of record prior to July 18, 1945. Collectors shall compute interest on improvement liens for a period of not more than fifteen years, and at a rate, after July 18, 1945, and retroactively, not exceeding twelve per cent per annum, any provision of any special act to the contrary notwithstanding. The term "improvement lien" as used herein includes municipal liens for repairs and services.

(b) Notwithstanding the provisions of subsection (a) of this section, liens filed under the provisions of section 12-129n shall be valid without any limitation of time.

(1949 Rev., S. 1845; 1969, P.A. 583, S. 1; P.A. 76-322, S. 1, 27; P.A. 99-283, S. 6, 10.)

History: 1969 act increased interest rate from 6% to 9% per year; P.A. 76-322 increased interest rate to 12%; P.A. 99-233 added new Subsec. (b) re time for validity of liens filed under Sec. 12-129n and designated existing provisions as Subsec. (a).

Sec. 12-165. Municipal suspense tax book. Each municipality shall have a suspense tax book. At least once in each year each collector of taxes in each municipality shall deliver to the board of finance or other similar board by whatever name called or, if no such board exists, to the board of selectmen if a town not consolidated with a city or borough, to the common council or board of aldermen if a city, to the warden and burgesses if a borough and to the governing board if any other municipality, a statement giving by rate bill: (1) The amount of each old age assistance tax unpaid on the old age assistance tax rate books of each municipality as of July 1, 1953, which amount shall be transferred to the old age assistance suspense tax book, except that it shall not be necessary to comply with the foregoing provisions of this chapter relating to such transfers and the provisions of subdivisions (2), (3) and (5) of this section; the amount of each uncollectible personal property tax and the amount of uncollectible balance of each real estate tax which remains after crediting such tax with the proceeds obtained from a tax sale or lien sale of the real estate represented by such tax and which balance cannot be collected by any other means; (2) the name and address of the person against whom each such tax was levied, and (3)

the reason why such collector believes each such tax is uncollectible. At the end of such statement, the tax collector shall certify that, to the best of his knowledge and belief, each tax contained in such statement has not been paid and is uncollectible. A detailed examination shall be made by the authority to which such statement has been given of each tax shown thereon and, after such examination, it shall designate in writing each tax which is believed by it to be uncollectible. Thereupon, each tax so designated as uncollectible shall be transferred by such collector to the suspense tax book. (4) Opposite each tax in the appropriate rate bill shall be placed the following words: "Suspense Tax Book .... day of ...., 20..", together with the name of the tax collector who transferred such tax to the suspense tax book. Each tax so transferred shall not thereafter be included as an asset of such municipality. (5) The amount of each tax so transferred during the last fiscal year and the name of the person against whom each such tax was levied shall be published in the next annual report of such municipality or filed in the town clerk's office within sixty days of the end of the fiscal year. (6) Nothing herein contained shall be construed as an abatement of any tax so transferred, but any such tax, as it has been increased by interest or penalty, fees and charges, may be collected by the collector then or subsequently in office. The provisions of section 12-147 shall be applicable to all moneys so collected.

(1949 Rev., S. 1846; 1953, S. 1079d; 1961, P.A. 484, S. 2; P.A. 97-83.)

History: 1961 act added alternative of filing in town clerk's office in Subdiv. (5); P.A. 97-83 added provision requiring tax collectors to include in the municipal suspense book unpaid property tax balances remaining after a lien sale. (Revisor's note: In 2001 the reference in this section to the date "19.." was changed editorially by the Revisors to "20.." to reflect the new millennium).

Sec. 12-166. Powers and duties of collector. Unless the context otherwise requires, "tax", wherever used in this section, includes each property tax and each installment and part thereof due to a municipality, as such tax may have been increased by interest, penalties, fees and charges, including collection fees of a collection agency and attorneys' fees, provided such attorneys' fees shall be limited to those ordered by the court in any court action or proceeding brought to recover such tax. Each collector of taxes of each municipality may collect any tax at any time by authority of any present or future legislation providing for the collection of any tax and said collector may photostat the receipted bills of such collected taxes. Each collector of taxes of each municipality shall, within a reasonable period after each unpaid tax, or the first installment thereof in case installment payments have been authorized, has become due and payable, exclusive of each lawful abatement, exclusive of each lawful deduction because of a correction which has been made under the provisions of any legislation providing for corrections of taxes, exclusive of each uncollectible tax which has been lawfully transferred to the suspense tax book under the provisions of section 12-165, exclusive of each uncollectible tax removed under the provisions of section 12-164 and exclusive of each uncollectible tax removed from the rate bills under the provisions of section 12-195, proceed to collect such tax as it has been increased by interest, penalties, fees and charges and shall, when collection has been made, pay the same, together with all interest, penalties, fees and charges, to the treasurer of the municipality served by him.

(1949 Rev., S. 1847; February, 1965, P.A. 16; 1969, P.A. 461; P.A. 93-318, S. 2.)

History: 1965 act allowed collectors to photostat receipted bills of collected taxes; 1969 act included attorneys fees in definition of "tax"; P.A. 93-318 included collection fees of a collection agency in the definition of "tax".

Municipality entitled to include collection agency's fees when seeking to collect delinquent taxes, without having to establish relationship between amount of such fees and specific services that agency performed regarding the delinquent taxpayer or taxes. 272 C. 489.

Sec. 12-167. Reports of tax collectors. Each tax collector, at the end of each fiscal year of his town, city, borough, district or other municipality, shall forthwith deliver to the board of finance or other similar board by whatever name called or, if no such board exists, to the board of selectmen of a town not consolidated with a city or borough, to the common council or board of aldermen of a city, to the board of burgesses of a borough or to the executive committee of any other district, a certified statement containing: (1) The total amount of unpaid taxes on each rate bill at the beginning of the fiscal year just completed and the total amount of taxes on each rate bill which has become due during such fiscal year; (2) the total amount collected on each rate bill separated in such manner as not only to show the taxes, interest, penalties and lien and other fees collected during such fiscal year but also to show what part thereof has been paid into the municipal treasury and what part is in his possession at the end of such fiscal year; (3) the total amount of uncollected taxes on each rate bill on the last day of the fiscal year just completed; (4) the total amount of taxes lawfully abated during such fiscal year, together with a schedule showing the amount of each such tax abatement, the name of the person against whom such tax so abated was levied and the reason for each such abatement; (5) the total additions to and deductions from each rate bill on account of lawful corrections made during such fiscal year, together with a schedule showing the amount of each such correction, the name of the taxpayer concerned, the reason for the correction and the authority therefor; and (6) the total amount of taxes on each rate bill transferred to the suspense tax book during such fiscal year, and a statement that the total uncollected taxes on each such rate bill on the last day of the fiscal year just completed agree with a detailed listing of uncollected taxes still appearing in each such rate bill. Such statement of the collector shall be printed in the municipal report next published, except that it shall not be necessary to include therein the list of abatements granted on account of veterans' exemptions and except that the schedule required in subdivision (5) and the statement required in subdivision (6) of this section may, in lieu of inclusion in such report, be filed in the office of the town clerk within sixty days of the end of the fiscal year. The list of such abatements shall be included in the annual audit report.

(1949 Rev., S. 1848; 1953, S. 1080d; 1961, P.A. 484, S. 3; 1971, P.A. 82.)

History: 1961 act added exception regarding filing of statement required in Subdiv. (6) in town clerk's office; 1971 act permitted filing of schedule in Subdiv. (5) in town clerk's office in lieu of inclusion in report.

Sec. 12-167a. Affidavit concerning facts within personal knowledge of affiant re giving of notice of tax sales. Recording and indexing. A tax collector or his agent, or a grantee of a tax collector's deed, or the heirs, successors or assigns of such grantee, may execute and swear to an affidavit concerning facts within the personal knowledge of such affiant concerning the means of

giving notice to any person affected by a tax sale, to which may be attached (1) copies or facsimiles of notices given under section 12-157, (2) copies of any notice subsequently given to any person to confirm that such person has received written notice of the pendency or occurrence of a sale of real property, and (3) copies of postal receipts reproduced by photographic, xerographic or similar means, which shall contain a legal description of the real property affected thereby and the name, for indexing purposes, of the then current owner or owners of record. Such affidavit may be recorded in the land records of the town in which the real property is situated, and shall be indexed by the town clerk in the name of the record owner or owners stated therein. If so recorded, and if the affiant is deceased or otherwise not available to testify in court, then such affidavit or a certified copy thereof is admissible as prima facie evidence of the facts stated in it, so far as those facts affect title to real estate in any action involving the title to that real estate or any interest in it.

(May Sp. Sess. P.A. 94-4, S. 46, 85; P.A. 95-160, S. 64, 69.)

History: May Sp. Sess. P.A. 94-4, S. 46, effective July 1, 1994; P.A. 95-160 revised effective date of May Sp. Sess. P.A. 94-4 but without affecting this section.

Sec. 12-168. Tax collector not personally liable in the absence of negligence or wilful misconduct. Whenever used herein, the "municipality" has the meaning given to it in section 12-141 and "tax moneys" include the receipts from each property tax or assessment, and each installment and part thereof due a municipality, with any interest or other lawful charges incident thereto. The tax collector of any municipality in this state shall not be held personally liable for the loss of any tax moneys collected by him when he has performed all of the duties required of him by statute pertaining to such tax moneys and when such loss is not due to negligence or wilful misconduct on his part.

(1949 Rev., S. 1849.)

See Sec. 12-154 re proceedings against negligent tax collector.

Sec. 12-169. Payment of taxes due on Saturday, Sunday or legal holiday. When the final day for payment of any tax occurs on Saturday, Sunday or a legal holiday, payment may be made without interest or penalty on the following business day.

(1949 Rev., S. 1850; February, 1965, P.A. 26.)

History: 1965 act included payment on business days following Saturdays which are final days for payment.

See Sec. 12-39a re payment date for state taxes when last date is Saturday, Sunday or holiday.

Sec. 12-169a. Motor vehicle property tax check-off for local scholarship fund. (a) A municipality, by ordinance adopted by its legislative body, may establish a local scholarship fund to provide financial assistance for postsecondary education for residents of the municipality.

(b) Any municipality which establishes a local scholarship fund pursuant to subsection (a) of this section shall establish a scholarship committee or designate an existing committee in the municipality to select, annually, the scholarship recipients.

(c) A municipality may redesign and designate a place on its municipal motor vehicle property tax bill for taxpayers to check off amounts to donate to the local scholarship fund. The redesign of such tax bill shall be done so as to allow a taxpayer to voluntarily check off and donate an amount of at least one dollar. The donated amount shall not reduce the tax liability but shall be in addition to the amount otherwise due and payable. The redesign of the motor vehicle property tax bill shall be approved by the Office of Policy and Management prior to its use. The municipality may include an insert with its motor vehicle property tax bills which explains the scholarship fund and the check-off provision to the taxpayer. The town treasurer shall deposit all moneys collected as a result of the check-off in the fund and the treasurer may accept donations from other sources for purposes of the fund.

(P.A. 00-222.)

Sec. 12-169b. Addition of municipal expenses to property taxes for real estate violating health, safety or housing codes. If a municipality does not file a lien under any provisions of the general statutes to recover costs for the inspection, repair, demolition, removal or other disposition of any real estate in order to secure such real estate or to make it safe and sanitary, pursuant to any provision of the general statutes or municipal building, health, housing or safety codes or regulations, then such municipality may assess the amount of such costs against the real estate upon which such cost was incurred. Upon certification by the municipal agency incurring such cost of the assessment amount due and owing reasonably related to the municipality's actual cost, the tax collector shall add the amount of such assessment to the extent unpaid to the taxes due on such real estate and such amount shall become a part of the taxes to be collected at the same time and shall bear interest at such rates and in such manner as provided for delinquent taxes in accordance with section 12-146. Any amount added to the assessment under this section shall constitute a lien upon the real estate against for which the amount was imposed from the date such amount was due. Each such lien may be continued, recorded and released in the manner provided by the general statutes for continuing, recording and releasing property tax liens. Each such lien may be enforced in the same manner as property tax liens. Any agency of a municipality that incurs costs that have been assessed against real estate under this section shall maintain a current record of all real estate with respect to which such costs remain unpaid in the office of such municipal agency. Such record shall be available for inspection by the public.

(P.A. 06-185, S. 6.)

See Sec. 7-148ff re special assessment on blighted housing.

Sec. 12-170. Penalty for official misconduct. Each assessor, member of the board of assessment appeals, selectman, committee or collector, who does any unlawful act or omits to do any necessary act connected with the levy, assessment or collection of any tax, shall forfeit fifty dollars to the person aggrieved thereby, to be collected by such person in an action on this statute; and each collector who charges or receives any illegal fees shall, in addition to said sum

of fifty dollars, also forfeit double the amount of such illegal fees to the person aggrieved, to be collected as aforesaid.

(1949 Rev., S. 1851; P.A. 95-283, S. 61, 68.)

History: P.A. 95-283 replaced board of tax review with board of assessment appeals, effective July 6, 1995.

Plaintiff taxpayers could not recover penalty against members of board of assessors whose assessment had been held illegal as they did not prove they were "aggrieved", i.e. injuriously affected in their property or other legal rights. 5 Conn. Cir. Ct. 193.

CHAPTER 204a

PROPERTY TAX RELIEF FOR ELDERLY HOMEOWNERS AND RENTERS AND PERSONS WITH PERMANENT TOTAL DISABILITY

Secs. 12-170a and 12-170b. Real property tax credit for certain persons sixty-five and over. Application for real property tax credit; state reimbursement of municipalities.
Sec. 12-170c. **Transferred**
Sec. 12-170d. Partial state refund of rent and utility bills paid by certain renters age sixty-five or over or renters under age sixty-five with permanent total disability.
Sec. 12-170e. State grants to renters qualified under section 12-170d.
Sec. 12-170f. Applications for grants. Assessors' duties.
Sec. 12-170g. Appeals from secretary or assessors.
Sec. 12-170h. Powers of Secretary of the Office of Policy and Management.
Sec. 12-170i. Tax credit or reimbursement for homeowner eligible under this chapter except that the property was part of an unsettled estate when claim was due.
Secs. 12-170j to 12-170u. **Reserved**
Sec. 12-170v. Municipal option to provide real property tax relief to certain elderly homeowners. Eligibility. Calculation of tax. Subsequent conveyance of interest in property.
Sec. 12-170w. Application for real property tax relief to certain elderly homeowners. Biennial requirements. Penalty for false application or false statement. Lien.
Secs. 12-170x to 12-170z. **Reserved**

Sec. 12-170aa. Tax relief for certain elderly or totally disabled homeowners. Reductions in real property taxes.
Sec. 12-170bb. Annual report concerning tax relief for elderly homeowners and grants to elderly renters. Preparation by the Office of Policy and Management.
Sec. 12-170cc. (Formerly Sec. 12-170c). Appeals from Secretary of the Office of Policy and Management or assessors.
Sec. 12-170dd. Inclusion of taxes paid to a fire district in claim for tax reduction.

Secs. 12-170a and 12-170b. Real property tax credit for certain persons sixty-five and over. Application for real property tax credit; state reimbursement of municipalities. Sections 12-170a and 12-170b are repealed.

(P.A. 74-55, S. 1, 2, 14; P.A. 77-614, S. 139, 610; P.A. 78-274, S. 1, 4; P.A. 79-498, S. 2, 4; 79-514, S. 2, 4; 79-610, S. 3, 47; Oct. Sp. Sess. P.A. 79-7, S. 1, 2, 5; P.A. 80-391, S. 3, 4, 6; 80-463, S. 1, 6; 80-483, S. 51, 186; P.A. 81-1, S. 1, 3; 81-58, S. 3, 4; 81-60, S. 2; 81-88, S. 1, 2; 81-132, S. 1, 3; P.A. 82-322, S. 2, 3, 6; P.A. 83-409, S. 2; 83-485, S. 10, 13; P.A. 84-515, S. 1, 2, 7; P.A. 83-371, S. 7, 10; 85-561, S. 3, 7, 8; 85-612, S. 4, 6.)

Sec. 12-170c. Transferred to Sec. 12-170cc.

Sec. 12-170d. Partial state refund of rent and utility bills paid by certain renters age sixty-five or over or renters under age sixty-five with permanent total disability. (a) Beginning with the calendar year 1973 and for each calendar year thereafter any renter of real property, or of a mobile manufactured home, as defined in section 12-63a, which he occupies as his home, who meets the qualifications set forth in this section, shall be entitled to receive in the following year in the form of direct payment from the state, a grant in refund of utility and rent bills actually paid by or for him on such real property or mobile manufactured home to the extent set forth in section 12-170e. Such grant by the state shall be made upon receipt by the state of a certificate of grant with a copy of the application therefor attached, as provided in section 12-170f, provided such application shall be made within one year from the close of the calendar year for which the grant is requested. If the rental quarters are occupied by more than one person, it shall be assumed for the purposes of this section and sections 12-170e and 12-170f that each of such persons pays his proportionate share of the rental and utility expenses levied thereon and grants shall be calculated on that portion of utility and rent bills paid that are applicable to the person making application for grant under said sections. For purposes of this section and said sections 12-170e and 12-170f a husband and wife shall constitute one tenant, and a resident of cooperative housing shall be a renter. To qualify for such payment by the state, the renter shall meet qualification requirements in accordance with each of the following subdivisions: (1) (A) At the close of the calendar year for which a grant is claimed be sixty-five years of age or over, or his spouse who is residing with him shall be sixty-five years of age or over, at the close of such year, or be fifty years of age or over and the surviving spouse of a renter who at the time of his death had qualified and was entitled to tax relief under this chapter, provided such spouse was domiciled with such renter at the time of his death or (B) at the close of the calendar year for which a grant is claimed be under age sixty-five and eligible in accordance with applicable

federal regulations, to receive permanent total disability benefits under Social Security, or if he has not been engaged in employment covered by Social Security and accordingly has not qualified for benefits thereunder but has become qualified for permanent total disability benefits under any federal, state or local government retirement or disability plan, including the Railroad Retirement Act and any government-related teacher's retirement plan, determined by the Secretary of the Office of Policy and Management to contain requirements in respect to qualification for such permanent total disability benefits which are comparable to such requirements under Social Security; (2) shall reside within this state and shall have resided within this state for at least one year or his spouse who is domiciled with him shall have resided within this state for at least one year and shall reside within this state at the time of filing the claim and shall have resided within this state for the period for which claim is made; (3) shall have taxable and nontaxable income, the total of which shall hereinafter be called "qualifying income", during the calendar year preceding the filing of his claim in an amount of not more than twenty thousand dollars, jointly with spouse, if married, and not more than sixteen thousand two hundred dollars if unmarried, provided such maximum amounts of qualifying income shall be subject to adjustment in accordance with subdivision (2) of subsection (a) of section 12-170e, and provided the amount of any Medicaid payments made on behalf of the renter or the spouse of the renter shall not constitute income; and (4) shall not have received financial aid or subsidy from federal, state, county or municipal funds, excluding Social Security receipts, emergency energy assistance under any state program, emergency energy assistance under any federal program, emergency energy assistance under any local program, payments received under the federal Supplemental Security Income Program, payments derived from previous employment, veterans and veterans disability benefits and subsidized housing accommodations, during the calendar year for which a grant is claimed, for payment, directly or indirectly, of rent, electricity, gas, water and fuel applicable to the rented residence. Notwithstanding the provisions of subdivision (4) of this subsection, a renter who receives cash assistance from the Department of Social Services in the calendar year prior to that in which such renter files an application for a grant may be entitled to receive such grant provided the amount of the cash assistance received shall be deducted from the amount of such grant and the difference between the amount of the cash assistance and the amount of the grant is equal to or greater than ten dollars. Funds attributable to such reductions shall be transferred annually from the appropriation to the Office of Policy and Management, for tax relief for elderly renters, to the Department of Social Services, to the appropriate accounts, following the issuance of such grants. Notwithstanding the provisions of subsection (b) of section 12-170aa, the owner of a mobile manufactured home may elect to receive benefits under section 12-170e in lieu of benefits under said section 12-170aa.

(b) For purposes of determining qualifying income under subsection (a) of this section with respect to a married renter who submits an application for a grant in accordance with sections 12-170d to 12-170g, inclusive, the Social Security income of the spouse of such renter shall not be included in the qualifying income of such renter, for purposes of determining eligibility for benefits under said sections, if such spouse is a resident of a health care or nursing home facility in this state receiving payment related to such spouse under the Title XIX Medicaid program. An applicant who is legally separated pursuant to the provisions of section 46b-40, as of the thirty-first day of December preceding the date on which such person files an application for a grant in accordance with sections 12-170d to 12-170g, inclusive, may apply as an unmarried person and

shall be regarded as such for purposes of determining qualifying income under subsection (a) of this section.

(P.A. 74-55, S. 8, 14; 74-237, S. 1, 2; P.A. 78-274, S. 2, 4; P.A. 79-498, S. 3, 4; 79-514, S. 3, 4; Oct. Sp. Sess. P.A. 79-7, S. 3–5; P.A. 80-463, S. 2, 6; June Sp. Sess. P.A. 83-3, S. 1; P.A. 84-515, S. 3, 7; P.A. 85-561, S. 5, 8; P.A. 86-409, S. 2, 4; June 11, Sp. Sess. P.A. 86-1, S. 3, 8; P.A. 87-267, S. 1; 87-586, S. 1, 10, 12; P.A. 88-321, S. 5, 10; P.A. 91-400, S. 2; P.A. 93-129, S. 1, 7; P.A. 95-307, S. 7, 14; P.A. 98-262, S. 16, 22; P.A. 99-134, S. 1, 2; June Sp. Sess. P.A. 01-6, S. 56, 85; June Sp. Sess. P.A. 01-9, S. 100, 131.)

History: P.A. 74-237 added provisions re mobile homes; P.A. 78-274 excluded payments under federal supplemental security income program from consideration as financial aid or subsidy in Subdiv. (4); P.A. 79-498 changed eligibility age for surviving spouse from 60 to 50, deleted reference to Secs. 12-129b to 12-129d and required spouse to be domiciled with renter at time of death in Subdiv. (1), effective July 1, 1979, and applicable to grants payable on or after that date; P.A. 79-514 changed residency requirement in Subdiv. (2) from 5 years to 1 year; October, 1979, P.A. 79-7 excluded state, federal or local emergency energy assistance from consideration as financial aid or subsidy under Subdiv. (4), effective November 29, 1979, and, after December 31, 1979, applicable to grants payable on or after July 1, 1980; P.A. 80-463 included income other than adjusted gross income in "qualifying income" and increased maximum amounts of income re eligibility in Subdiv. (1), effective June 6, 1980, and applicable to renters re grants allowed in calendar year commencing January 1, 1981, and each calendar year thereafter; June Sp. Sess. P.A. 83-3 changed the term "mobile home" to "mobile manufactured home"; P.A. 84-515 increased the maximum amounts of qualifying income for renters to amounts reflecting the adjustments actually made in such amounts because of inflation for calendar years commencing January 1, 1982, and January 1, 1983, as required under Sec. 12-170e(a)(3), effective June 13, 1984, and applicable to the calendar year 1985 and each calendar year thereafter; P.A. 85-561 added the provision that applicants for benefits under the program for elderly renters must reside in the state at the time of filing claim for benefits and shall have resided in the state for the period for which claim is made, effective July 5, 1985, and applicable to grants for renters paid in the calendar year 1986 and each calendar year thereafter; P.A. 86-409 added provisions to include in the program, in addition to renters age 65 or over, renters under age 65 with permanent total disability, effective June 10, 1986, and applicable to payments to renters in calendar years commencing on or after January 1, 1987; June 11, Sp. Sess. P.A. 86-1 changed the "qualifying income" amounts so as to be in conformity with the correct amounts as stated in Sec. 12-170aa and substituted reference to Sec. 12-170aa for Sec. 12-170a, repealed January 1, 1986, in description of the election available to owners of mobile homes, effective July 8, 1986, pursuant to Art. 4, Sec. 15 of the Constitution of Conn. and Sec. 2-30 of the general statutes, and applicable to grants for renters in calendar years commencing on or after January 1, 1987, with respect to renters eligible for permanent total disability benefits; P.A. 87-267 amended Subdiv. (3) by adding provision on Medicaid payments; P.A. 87-586 amended the maximum qualifying income requirements in the program for renters by increasing the maximum allowable annual income for married renters from $15,000 to $16,000 and for unmarried renters from $12,500 to $13,300, subject to adjustment to reflect increases in social security income, effective July 6, 1987, and applicable to grants for renters in calendar years commencing on or after January 1, 1987, and further provided that the "provisions of said public act 86-1 (of the

June 11, 1986, special session) having been codified in the general statutes, revised to January 1, 1987, are deemed adopted and made effective July 8, 1986, the effective date of said public act 86-1"; P.A. 88-321 increased the maximum amounts of qualifying income to $20,000, jointly with spouse, if married, and $16,200 if unmarried, effective May 10, 1988, and applicable to grants for renters in the calendar year 1988 and thereafter; P.A. 91-400 added Subsec. (b) concerning exclusion of social security income of Title XIX aid recipients from the calculation of the spouse's income, effective October 1, 1991, and applicable to assessment years of municipalities commencing on or after that date; P.A. 93-129 amended Subsec. (a) by clarifying the time by which renters must be 65 years of age to qualify for the grant and made technical changes, effective June 14, 1993; P.A. 95-307 amended Subsec. (a) to define "qualifying income" as taxable and nontaxable income, eliminating provisions re total adjusted gross income, effective July 6, 1995; P.A. 98-262 amended Subsec. (b) to allow a person who is legally separated to apply as an unmarried person for purposes of determining qualifying income, effective June 8, 1998; P.A. 99-134 amended Subsec. (a) to provide that, notwithstanding Subdiv. (4), a renter who receives cash assistance from the Department of Social Services in the previous calendar year may receive the grant if the amount of cash assistance is deducted from the amount of such grant and the difference is at least $10, and to provide for the transfer of funds attributable to such reductions, effective January 1, 2000; June Sp. Sess. P.A. 01-6 amended Subsec. (b) to delete references to Sec. 12-170g, that section having been repealed in Sec. 84 of the same act, effective July 1, 2001; June Sp. Sess. P.A. 01-9 repealed Sec. 84 of June Sp. Sess. P.A. 01-6 and restored requirement in Subsec. (b) that grant application be in accordance with Sec. 12-170g, effective July 1, 2001.

See Sec. 12-120b re uniform administrative procedure for appeals related to state-reimbursed property tax exemptions, credits and rebates.

Cited. 206 C. 711.

Sec. 12-170e. State grants to renters qualified under section 12-170d. (a)(1) A renter qualifying under section 12-170d shall be entitled to a payment from the state equivalent to the lesser of the maximum amount in the following table or thirty-five per cent of the sum of all charges for rents, electricity, gas, water and fuel actually paid during the preceding calendar year less five per cent of the qualifying income received during the preceding calendar year.

Qualifying Income		Grant	
		Married	
Over	Not Exceeding	Maximum	Minimum
$ 0	$ 8,100	$ 900	$ 400
8,100	10,800	700	300
	13,500	500	200

10,800			
	16,200	250	100
13,500			
	20,000	150	50
16,200			
		None	None
20,000			

Qualifying Income		Grant	
		Unmarried	
Over	Not Exceeding	Maximum	Minimum
$ 0	$ 8,100	$ 700	$ 300
	10,800	500	200
8,100			
	13,500	250	100
10,800			
	16,200	150	50
13,500			
		None	None
16,200			

(2) The amounts of income at each level of qualifying income, as provided in the table in subdivision (1) of this subsection, shall be adjusted annually in a uniform manner to reflect the annual inflation adjustment in Social Security income. Each such adjustment of qualifying income shall be determined to the nearest one hundred dollars and shall be applicable in determining the amount of grant allowed under this subsection with respect to charges for rents, electricity, gas, water and fuel actually paid during the preceding calendar year. Each such adjustment of qualifying income shall be prepared by the Secretary of the Office of Policy and Management in relation to the annual inflation adjustment in Social Security, if any, becoming effective at any time during the twelve-month period immediately preceding the first day of October each year and shall be distributed to the assessors in each municipality not later than the thirty-first day of December next following.

(b) A person who qualifies at the close of any calendar year, who ceased to be a renter during such year, or a person who first became a qualified renter during the calendar year shall

apportion his qualifying income on the basis of the number of months that he was a renter and the income so apportioned to the months during which he was a renter shall constitute his qualifying income for purposes of calculating the amount of grant under subdivision (a) of this section provided the maximum grant shall be a fraction of the amount shown in such table, the numerator of which shall be the number of months of the year that he was a renter and the denominator the numeral twelve.

(P.A. 74-55, S. 9, 14; P.A. 80-463, S. 3, 6; P.A. 81-1, S. 2, 3; 81-132, S. 2, 3; P.A. 84-515, S. 4, 7; P.A. 85-612, S. 3, 6; June 11, Sp. Sess. P.A. 86-1, S. 4, 8; P.A. 87-586, S. 2, 10, 12; P.A. 88-321, S. 6, 10.)

History: P.A. 80-463 replaced table in Subsec. (a) with new table and added Subsec. (a)(2) and (3), effective June 6, 1980, and applicable to renters re grants allowed in calendar year commencing January 1, 1981, and each calendar year thereafter; P.A. 81-1 clarified amount of grant for a renter qualified and participating on June 5, 1981, effective January 14, 1981, and applicable to grants for renters allowed in calendar year commencing January 1, 1981, and each calendar year thereafter; P.A. 81-132 amended Subsec. (a)(3) to provide for annual adjustment of qualifying income levels to reflect the annual inflation adjustment in social security income in the twelve months preceding October first each year, effective May 19, 1981, and applicable to grants for renters in calendar year commencing January 1, 1982, and thereafter; P.A. 84-515 increased the maximum amount of grant for renters as indicated in the schedule of maximum grants in this section and increased the maximum levels of qualifying income to reflect the annual inflation adjustments effective for the calendar years commencing January 1, 1982, and January 1, 1983, as required under Subsec. (a)(a), effective June 13, 1984, and applicable to the calendar year 1985 and each calendar year thereafter; P.A. 85-612 amended the formula for determining amount of benefit under Subsec. (a) so that the method of computation in which a sum equal to the amount by which 20% of all charges for rents and utilities in preceding year exceeds 5% of qualifying income is changed by increasing 20% to 22% and the alternative method of allowing the maximum grant under the schedule, if less than the amount determined above, is changed by proportional increases in the maximum grant payable at each level of qualifying income in the schedule, and amended Subsec. (a)(2) by eliminating the provision that any renter qualified under the program prior to June 6, 1980, is entitled to a grant not less than such renter would receive, if qualified accordingly, under the provisions in effect on June 5, 1980, effective July 12, 1985, and applicable to payments to renters in calendar years commencing on or after January 1, 1986; June 11, Sp. Sess. P.A. 86-1 added Subsec. (a)(3) providing for a minimum benefit applicable to renters who received a grant in the calendar year commencing January 1, 1985, effective July 8, 1986, pursuant to Art. 4, Sec. 15 of the Constitution of Conn. and Sec. 2-30 of the general statutes, and applicable to grants for renters in the calendar year commencing January 1, 1986; P.A. 87-586 increased the formula for calculating grants to renters from 22% to 35% of the sum of charges for rents, electricity, gas, water and fuel paid by the renter in the calendar year preceding less 5% of the renter's qualifying income in such preceding year and the amounts of qualifying income allowed at each level of maximum grant in the schedule of maximum qualifying income and corresponding grants, and added a minimum amount of benefit for each level of maximum qualifying income in the schedule, effective July 6, 1987, and applicable to grants for renters in calendar years commencing on or after January 1, 1987, and further provided that the "provisions of said public

act 86-1 (of the June 11, 1986, special session) having been codified in the general statutes, revised to January 1, 1987, are deemed adopted and made effective July 8, 1986, the effective date of said public act 86-1"; P.A. 88-321 revised the schedule of qualifying income and corresponding amounts of grant to reflect the increase in the maximum qualifying income to $20,000, jointly with spouse, if married, and $16,200 if unmarried, effective May 10, 1988, and applicable to grants for renters in the calendar year 1988 and thereafter.

Sec. 12-170f. Applications for grants. Assessors' duties. (a) Any renter, believing himself or herself to be entitled to a grant under section 12-170d for any calendar year, shall make application 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 make application 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. On or after December 1, 1989, any municipality which neglects to transmit to the secretary the claim and supporting applications as required by this section shall forfeit two hundred fifty dollars to the state, provided said secretary may waive such forfeiture in accordance with procedures and standards adopted by regulation in accordance with chapter 54. A duplicate of such certificate with a copy of the application attached shall be delivered to the renter and the assessor or agent shall keep the third copy 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, not later than September thirtieth 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, not later than ninety 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 and the Treasurer shall pay such amount to such person, not later than fifteen days following. Any claimant aggrieved by the results of the secretary's review 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.

(P.A. 74-55, S. 10, 14; P.A. 77-614, S. 139, 610; P.A. 79-610, S. 3, 47; P.A. 80-391, S. 5, 6; P.A. 82-322, S. 4, 6; P.A. 85-561, S. 6, 8; P.A. 87-586, S. 5, 12; P.A. 88-321, S. 7, 10; P.A. 90-73, S. 4, 5; P.A. 93-129, S. 2, 7; May 25 Sp. Sess. P.A. 94-1, S. 16, 130; P.A. 95-307, S. 8, 14; P.A. 98-262, S. 20, 22; June Sp. Sess. P.A. 01-6, S. 52, 85; June Sp. Sess. P.A. 01-9, S. 99, 131; P.A. 12-69, S. 1; 12-197, S. 28.)

History: P.A. 77-614 substituted commissioner of revenue services for tax commissioner, effective January 1, 1979; P.A. 79-610 substituted secretary of the office of policy and management for commissioner of revenue services, effective July 1, 1980; P.A. 80-391 changed application period dates from between April fifteenth and December thirty-first to between May fifteenth and December thirty-first in 1980 and between May fifteenth and September fifteenth in following years, effective May 29, 1980, and applicable in any town to assessment year commencing October 1, 1980, and each assessment year thereafter; P.A. 82-322 added Subsec. (b) to enable a municipality to transfer duties of assessor related to applications for grants by renters to the municipal officer responsible for social service administration or the municipal agent for the elderly; P.A. 85-561 provided that in cases of illness or incapacitation, evidenced by a physician's certificate, an applicant for benefits under the program for elderly renters may apply to the secretary of the office of policy and management for an extension of the application period beyond September fifteenth, provided application for such extension is made prior to December fifteenth of the claim year, effective July 5, 1985, and applicable to grants for renters paid in the calendar year 1986 and each calendar year thereafter; P.A. 87-586 inserted the provision for forfeiture by any municipality which fails to transmit the claim and supporting applications as required by this section; P.A. 88-321 amended Subsec. (a) to extend the time in 1988 to file applications for grant related to increases in qualifying income under Sec. 12-170e and added Subsec. (c) to clarify the state payment procedure for purposes of such grants, effective May 10, 1988, and applicable to grants for renters in calendar year 1988 and thereafter; P.A. 90-73 amended Subsec. (a) by deleting the provision concerning application for grants in 1988 related to increases in that year, adding the provision allowing waiver of municipal forfeiture for failure to submit applications for grant as required and extending to 60 days the period after receipt of applications for approval of grants; P.A. 93-129 amended Subsec. (a) to change the time for assessors to forward applications from 30 days after receipt to the last day of the month after the month in which the application was made, effective June 14, 1993; May 25 Sp. Sess. P.A. 94-1 amended Subsec. (a) by making technical change, effective July 1, 1994; P.A. 95-307 amended Subsec. (a) to eliminate requirement that the assessor maintain a permanent record of information regarding the grant, changed the deadline for preparation by the Secretary of the Office of Policy and Management to prepare a list of certificates approved from August thirty-one to September thirtieth and extended the time to file the list with Comptroller from 60 to 90 days after receipt of the applications, effective July 6, 1995; P.A. 98-262 amended Subsec. (a) to allow Secretary of the Office of Policy and Management to grant extensions for good cause, and allowed requests for 1997 claim year until August 1, 1998, effective June 8, 1998; June Sp. Sess. P.A. 01-6 amended Subsec. (a) to add provision re extension in the case of

extenuating circumstance due to illness or incapacitation, to provide for appeal of decisions in accordance with Sec. 12-120b, to provide a penalty for failure to disclose related matters or false statement, to make technical changes and to delete obsolete provisions, amended Subsec. (b) to delete reference to Sec. 12-170g and deleted former Subsec. (c) re period between July 1, 1988, and December 1, 1988, effective July 1, 2001; June Sp. Sess. P.A. 01-9 reinstated language in Subsec. (b) which had been deleted by June Sp. Sess. P.A. 01-6, effective July 1, 2001; P.A. 12-69 amended Subsec. (a) by changing "May fifteenth" to "April first" and changing "September fifteenth" to "October first" re grant application; P.A. 12-197 amended Subsec. (a) by adding provision re certification by an advanced practice registered nurse and making a technical change.

Sec. 12-170g. Appeals from secretary or assessors. Any person aggrieved by the action of the assessor or agent in fixing the amount of the grant under section 12-170f, or in disapproving the claim therefor may apply to the Secretary of the Office of Policy and Management in writing, within thirty business days from the date of notice given to such person by the assessor or agent, giving notice of such grievance. The secretary shall promptly consider such notice and may grant or deny the relief requested, provided such decision shall be made not later than thirty business days after the receipt of such notice. If the relief is denied, the applicant shall be notified forthwith, and the applicant may appeal the decision of the secretary in accordance with the provisions of section 12-120b.

(P.A. 74-55, S. 11, 14; P.A. 76-436, S. 479, 681; P.A. 77-614, S. 139, 610; P.A. 78-280, S. 1, 127; P.A. 79-610, S. 3, 47; P.A. 88-230, S. 1, 12; P.A. 90-98, S. 1, 2; P.A. 93-142, S. 4, 7, 8; P.A. 95-220, S. 4–6; 95-283, S. 19, 68; P.A. 96-171, S. 13, 16; 96-261, S. 3, 4; June Sp. Sess. P.A. 01-6, S. 84, 85; June Sp. Sess. P.A. 01-9, S. 101, 130, 131.)

History: P.A. 76-436 substituted superior court for court of common pleas and included reference to judicial districts, effective July 1, 1978; P.A. 77-614 substituted commissioner of revenue services for tax commissioner, effective January 1, 1979; P.A. 78-280 deleted reference to counties; P.A. 79-610 substituted secretary of the office of policy and management for commissioner of revenue services, effective July 1, 1980; P.A. 95-283 changed location of appeal from the judicial district in which the applicant resides to the judicial district of Hartford-New Britain, effective October 1, 1996 (Revisor's note: P.A. 88-230, 90-98, 93-142 and 95-220 authorized substitution of "judicial district of Hartford" for "judicial district of Hartford-New Britain" in 1995 public and special acts, effective September 1, 1998); P.A. 96-171 would have increased the time period for the secretary to give notice of deficiencies in the certificate from 60 to 90 days with respect to notice to the assessor and from 60 to 120 days with respect to notice to the applicant, deleted the provision that limited the time within which the secretary could correct and fix the amount of the grant and notify the assessor and applicant thereof to the time period specified for giving notice of any deficiencies in the certificate, and maintained venue for appeals in the superior court for the judicial district in which the applicant resides, deleting provisions that would have established venue for such appeals in the superior court for the judicial district of Hartford-New Britain, effective May 31, 1996, but failed to take effect, the version of the section amended having been repealed by P.A. 96-261; P.A. 96-261 repealed changes made by P.A. 95-283, effective June 10, 1996; June Sp. Sess. P.A. 01-6, Sec. 84 repealed section, effective July 1, 2001; June Sp. Sess. P.A. 01-9 repealed said Sec. 84, also

effective July 1, 2001, and amended provisions to remove authority of the Secretary of the Office of Policy and Management to fix the amount of the grant, to require appeal to the secretary within 30 business days from the date of notice and the secretary's decision on the appeal not later than 30 business days after receipt of notice and to provide for appeal of secretary's decision in accordance with Sec. 12-120b, effective July 1, 2001.

Sec. 12-170h. Powers of Secretary of the Office of Policy and Management. The Secretary of the Office of Policy and Management shall have power to enforce the provisions of this chapter and sections 12-129b to 12-129d, inclusive, and may make all necessary regulations for that purpose and for carrying out, enforcing and preventing violations of all or any of the provisions of said chapter and sections.

(P.A. 74-55, S. 12, 14; P.A. 77-614, S. 139, 610; P.A. 79-610, S. 3, 47; P.A. 80-483, S. 52, 186; P.A. 81-472, S. 14, 159.)

History: P.A. 77-614 substituted commissioner of revenue services for tax commissioner, effective January 1, 1979; P.A. 79-610 substituted secretary of the office of policy and management for commissioner of revenue services in enforcement provision, effective July 1, 1980, but retained commissioner as authority for extending application period; P.A. 80-483 made technical changes; P.A. 81-472 deleted the reference to time extensions for applications filed in 1974.

Sec. 12-170i. Tax credit or reimbursement for homeowner eligible under this chapter except that the property was part of an unsettled estate when claim was due. (a) Notwithstanding the provisions of this chapter any person: (1) Who becomes the owner of any real property by reason of bequest or devise of such real property upon the death of a taxpayer who was eligible for tax relief pursuant to sections 12-129b to 12-129d, inclusive, or this chapter at the time of his death; (2) who occupies such property as his home; (3) who occupied such property as his home at the time of the death of such taxpayer; and (4) who would have been eligible for tax relief under this chapter if such person had been the owner of such property for any year for which a tax was imposed after the death of such taxpayer if the estate of the decedent had been settled as of the date of the determination of eligibility for such tax relief, shall be eligible for tax relief pursuant to subsection (b) of this section.

(b) Any person eligible for tax relief pursuant to this section shall: (1) If the tax has been paid for any year for which the tax was imposed after the death of the preceding taxpayer, be reimbursed by any municipality collecting any such tax in an amount equal to the difference between the amount of tax which would have been paid by such person if such person had been the owner of such property as of the date of the determination of eligibility for tax relief pursuant to this chapter and the amount actually paid; or (2) if such tax has not been paid for any such year, pay a tax equal to the amount which would have been imposed if such person had been the owner of such property as of the date of the determination of eligibility for tax relief pursuant to this chapter.

(c) The determination of eligibility of any person for tax reimbursements or credits pursuant to this section shall be made in accordance with the procedures set forth in this chapter, except any

person may apply for such relief at any time within one year of the final settlement of the estate of the deceased taxpayer or one year of July 1, 1985, whichever is later.

(d) The state shall reimburse each municipality by the last day of each calendar year in which tax reimbursements were paid or tax credits were granted pursuant to this section to the extent of the total revenue loss represented by such reimbursements or credits.

(P.A. 84-515, S. 5, 7.)

History: P.A. 84-515 effective June 13, 1984, and applicable to any case in which the death of the taxpayer occurs during the assessment year beginning October 1, 1982, and thereafter.

Secs. 12-170j to 12-170u. Reserved for future use.

Sec. 12-170v. Municipal option to provide real property tax relief to certain elderly homeowners. Eligibility. Calculation of tax. Subsequent conveyance of interest in property. (a) Any municipality, upon approval of its legislative body may provide that an owner of real property or any tenant for life or for a term of years liable for property taxes under section 12-48 who meets the qualifications stated in this subsection shall be entitled to pay the tax levied on such property, calculated in accordance with the provisions of subsection (b) of this section for the first year the claim for such tax relief is filed and approved in accordance with the provisions of section 12-170w, and such person shall be entitled to continue to pay the amount of such tax or such lesser amount as may be levied in any year, during each subsequent year that such person meets such qualifications, and the surviving spouse of such owner or tenant, qualified in accordance with the requirements pertaining to a surviving spouse in this subsection, or any owner or tenant possessing a joint interest in such property with such owner at the time of such owner's death and qualified at such time in accordance with the requirements in this subsection, shall be entitled to continue to pay the amount of such tax or such lesser amount as may be levied in any year, as it becomes due each year following the death of such owner for as long as such surviving spouse or joint owner or joint tenant is qualified in accordance with the requirements in this subsection. After the first year a claim for such tax relief is filed and approved, application for such tax relief shall be filed biennially on a form prepared for such purpose by the assessor of such municipality. Any such owner or tenant who is qualified in accordance with this section and any such surviving spouse or joint owner or joint tenant surviving upon the death of such owner or tenant, shall be entitled to pay such tax in the amount as provided in this section for so long as such owner or tenant or such surviving spouse or joint owner or joint tenant continues to be so qualified. To qualify for the tax relief provided in this section a taxpayer shall meet all the following requirements: (1) On December thirty-first of the calendar year preceding the year in which a claim is filed, be (A) seventy years of age or over, (B) the spouse of a person, seventy years of age or over, provided such spouse is domiciled with such person, or (C) sixty-two years of age or over and the surviving spouse of a taxpayer who at the time of such taxpayer's death had qualified and was entitled to tax relief under this section, provided such surviving spouse was domiciled with such taxpayer at the time of the taxpayer's death, (2) occupy such real property as his or her home, (3) either spouse shall have resided within this state for at least one year before filing the claim under this section and section 12-170w, (4) the taxable and nontaxable income of such taxpayer, the total of which shall

hereinafter be called "qualifying income", in the tax year of such homeowner ending immediately preceding the date of application for benefits under the program in this section, was not in excess of limits set forth in section 12-170aa, as adjusted annually, evidence of which income shall be submitted to the assessor in the municipality in which application for benefits under this section is filed in such form and manner as the assessor may prescribe. The amount of any Medicaid payments made on behalf of such homeowner or the spouse of such homeowner shall not constitute income. The income of the spouse of such homeowner shall not be included in the qualifying income of such homeowner for purposes of determining eligibility for tax relief under this section, if such spouse is a resident of a health care or nursing home facility in this state, and such facility receives payment related to such spouse under the Title XIX Medicaid program. In addition to the eligibility requirements prescribed in this subsection, any municipality that provides tax relief in accordance with the provisions of this section may impose asset limits as a condition of eligibility for such tax relief.

(b) The tax on the real property for which the benefits under this section are claimed shall be the lower of: The tax due with respect to the homeowner's residence for the assessment year commencing October first of the year immediately preceding the year in which the initial claim for tax relief is made, or the tax due for any subsequent assessment year. If title to real property is recorded in the name of the person or the spouse making a claim and qualifying under this section and any other person or persons, the claimant hereunder shall be entitled to pay the claimant's fractional share of the tax on such property calculated in accordance with the provisions of this section, and such other person or persons shall pay the person's or persons' fractional share of the tax without regard for the provisions of this section. For the purposes of this section, a "mobile manufactured home", as defined in section 12-63a, shall be deemed to be real property.

(c) If any person with respect to whom a claim for tax relief in accordance with this section and section 12-170w has been approved for any assessment year transfers, assigns, grants or otherwise conveys subsequent to the first day of October, but prior to the first day of August in such assessment year the interest in real property to which such claim for tax relief is related, regardless of whether such transfer, assignment, grant or conveyance is voluntary or involuntary, the amount of such tax relief benefit, determined as the amount by which the tax payable without benefit of this section exceeds the tax payable under the provisions of this section, shall be a pro rata portion of the amount otherwise applicable in such assessment year to be determined by a fraction the numerator of which shall be the number of full months from the first day of October in such assessment year to the date of such conveyance and the denominator of which shall be twelve. If such conveyance occurs in the month of October the grantor shall be disqualified for such tax relief in such assessment year. The grantee shall be required within a period not exceeding ten days immediately following the date of such conveyance to notify the assessor thereof, or in the absence of such notice, upon determination by the assessor that such transfer, assignment, grant or conveyance has occurred, the assessor shall determine the amount of tax relief benefit to which the grantor is entitled for such assessment year with respect to the interest in real property conveyed and notify the tax collector of the reduced amount of such benefit. Upon receipt of such notice from the assessor, the tax collector shall, if such notice is received after the tax due date in the municipality, no later than ten days thereafter mail or hand a bill to the grantee stating the additional amount of tax due as determined by the assessor. Such tax shall

be due and payable and collectible as other property taxes and subject to the same liens and processes of collection, provided such tax shall be due and payable in an initial or single installment not sooner than thirty days after the date such bill is mailed or handed to the grantee and in equal amounts in any remaining, regular installments as the same are due and payable.

(P.A. 06-176, S. 1.)

History: P.A. 06-176 effective October 1, 2006, and applicable to assessment years commencing on or after that date.

Sec. 12-170w. Application for real property tax relief to certain elderly homeowners. Biennial requirements. Penalty for false application or false statement. Lien. (a) No claim shall be accepted under section 12-170v unless the taxpayer or authorized agent of such taxpayer files an application with the assessor of the municipality in which the property is located, in such form and manner as the assessor may prescribe, during the period from February first to and including May fifteenth of any year in which benefits are first claimed, including such information as is necessary to substantiate such claim in accordance with requirements in such application. A taxpayer may make application to the assessor prior to August fifteenth of the claim year for an extension of the application period. The assessor 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 assessor determines there is good cause for doing so. The taxpayer shall present to the assessor a copy of such taxpayer's federal income tax return and the federal income tax return of such taxpayer's spouse, if filed separately, for such taxpayer's taxable year ending immediately prior to the submission of the taxpayer's application, or if not required to file a federal income tax return, such other evidence of qualifying income in respect to such taxable year as the assessor may require. Each such application, together with the federal income tax return and any other information submitted in relation thereto, shall be examined by the assessor and a determination shall be made as to whether the application is approved. Upon determination by the assessor that the applying homeowner is entitled to tax relief in accordance with the provisions of section 12-170v and this section, the assessor shall notify the homeowner and the municipal tax collector of the approval of such application. The municipal tax collector shall determine the maximum amount of the tax due with respect to such homeowner's residence and thereafter the property tax with respect to such homeowner's residence shall not exceed such amount. After a taxpayer's claim for the first year has been filed and approved such taxpayer shall file such an application biennially. In respect to such application required after the filing and approval for the first year the assessor in each municipality shall notify each such taxpayer concerning application requirements by regular mail not later than February first of the assessment year in which such taxpayer is required to reapply, enclosing a copy of the required application form. Such taxpayer may submit such application to the assessor by mail provided it is received by the assessor not later than March fifteenth in the assessment year with respect to which such tax relief is claimed. Not later than April first of such year the assessor shall notify, by certified mail, any such taxpayer for whom such application was not received by said March fifteenth concerning application requirements and such taxpayer shall submit not later than May fifteenth such application personally or for reasonable cause, by a person acting on behalf of such taxpayer as approved by the assessor.

(b) Any person knowingly making a false application for the purpose of claiming property tax relief under section 12-170v and this section shall be fined not more than five hundred dollars. Any person who fails to disclose all matters relating thereto or with intent to defraud makes a false statement shall refund to the municipality all tax relief improperly taken.

(c) Any municipality providing property tax relief under section 12-170v and this section may establish a lien on such property in the amount of the total tax relief granted, plus interest applicable to the total of unpaid taxes represented by such tax relief, at a rate to be determined by such municipality. Any such lien shall have a priority in the settlement of such person's estate.

(d) Any such property tax relief granted to any such resident in accordance with the provisions of section 12-170v and this section shall not disqualify such resident with respect to any benefits for which such resident shall be eligible under the provisions of sections 12-129b to 12-129d, inclusive, 12-129n and 12-170aa and any such property tax relief provided under this section shall be in addition to any such benefits for which such resident shall be eligible under sections 12-129b to 12-129d, inclusive, 12-129n and 12-170aa.

(P.A. 06-176, S. 2; P.A. 10-32, S. 35; P.A. 12-197, S. 29.)

History: P.A. 06-176 effective October 1, 2006, and applicable to assessment years commencing on or after that date; P.A. 10-32 made a technical change in Subsec. (a), effective May 10, 2010; P.A. 12-197 amended Subsec. (a) by adding provision re certification by an advanced practice registered nurse and making a technical change.

Secs. 12-170x to 12-170z. Reserved for future use.

Sec. 12-170aa. Tax relief for certain elderly or totally disabled homeowners. Reductions in real property taxes. (a) **Revision effective for assessment year commencing October 1, 1985, and thereafter.** There is established, for the assessment year commencing October 1, 1985, and each assessment year thereafter, a revised state program of property tax relief for certain elderly homeowners as determined in accordance with subsection (b) of this section, and additionally for the assessment year commencing October 1, 1986, and each assessment year thereafter, the property tax relief benefits of such program are made available to certain homeowners who are permanently and totally disabled as determined in accordance with said subsection (b) of this section.

(b) **Eligibility for benefits. Age and income requirements. Determination of income.** (1) The program established by this section shall provide for a reduction in property tax, except in the case of benefits payable as a grant under certain circumstances in accordance with provisions in subsection (j) of this section, applicable to the assessed value of certain real property, determined in accordance with subsection (c) of this section, for any owner of real property, or any tenant for life or tenant for a term of years liable for property tax under section 12-48, or any resident of a multiple-dwelling complex under certain contractual conditions as provided in said subsection (j) of this section, who (A) at the close of the preceding calendar year has attained age sixty-five or over, or whose spouse domiciled with such homeowner, has attained age sixty-five or over at the close of the preceding calendar year, or is fifty years of age or over and the

surviving spouse of a homeowner who at the time of his death had qualified and was entitled to tax relief under this section, provided such spouse was domiciled with such homeowner at the time of his death or (B) at the close of the preceding calendar year has not attained age sixty-five and is eligible in accordance with applicable federal regulations to receive permanent total disability benefits under Social Security, or has not been engaged in employment covered by Social Security and accordingly has not qualified for benefits thereunder but who has become qualified for permanent total disability benefits under any federal, state or local government retirement or disability plan, including the Railroad Retirement Act and any government-related teacher's retirement plan, determined by the Secretary of the Office of Policy and Management to contain requirements in respect to qualification for such permanent total disability benefits which are comparable to such requirements under Social Security; and in addition to qualification under (A) or (B) above, whose taxable and nontaxable income, the total of which shall hereinafter be called "qualifying income", in the tax year of such homeowner ending immediately preceding the date of application for benefits under the program in this section, was not in excess of sixteen thousand two hundred dollars, if unmarried, or twenty thousand dollars, jointly with spouse if married, subject to adjustments in accordance with subdivision (2) of this subsection, evidence of which income shall be required in the form of a signed affidavit to be submitted to the assessor in the municipality in which application for benefits under this section is filed. The amount of any Medicaid payments made on behalf of such homeowner or the spouse of such homeowner shall not constitute income. The amount of tax reduction provided under this section, determined in accordance with and subject to the variable factors in the schedule of amounts of tax reduction in subsection (c) of this section, shall be allowed only with respect to a residential dwelling owned by such qualified homeowner and used as such homeowner's primary place of residence. If title to real property or a tenancy interest liable for real property taxes is recorded in the name of such qualified homeowner or his spouse making a claim and qualifying under this section and any other person or persons, the claimant hereunder shall be entitled to pay his fractional share of the tax on such property calculated in accordance with the provisions of this section, and such other person or persons shall pay his or their fractional share of the tax without regard for the provisions of this section, unless also qualified hereunder. For the purposes of this section, a "mobile manufactured home", as defined in section 12-63a, or a dwelling on leased land, including but not limited to a modular home, shall be deemed to be real property and the word "taxes" shall not include special assessments, interest and lien fees.

(2) The amounts of qualifying income as provided in this section shall be adjusted annually in a uniform manner to reflect the annual inflation adjustment in Social Security income, with each such adjustment of qualifying income determined to the nearest one hundred dollars. Each such adjustment of qualifying income shall be prepared by the Secretary of the Office of Policy and Management in relation to the annual inflation adjustment in Social Security, if any, becoming effective at any time during the twelve-month period immediately preceding the first day of October each year and the amount of such adjustment shall be distributed to the assessors in each municipality not later than the thirty-first day of December next following.

(3) For purposes of determining qualifying income under subdivision (1) of this subsection with respect to a married homeowner who submits an application for tax reduction in accordance with this section, the Social Security income of the spouse of such homeowner shall not be

included in the qualifying income of such homeowner, for purposes of determining eligibility for benefits under this section, if such spouse is a resident of a health care or nursing home facility in this state receiving payment related to such spouse under the Title XIX Medicaid program. An applicant who is legally separated pursuant to the provisions of section 46b-40, as of the thirty-first day of December preceding the date on which such person files an application for a grant in accordance with subsection (a) of this section, may apply as an unmarried person and shall be regarded as such for purposes of determining qualifying income under said subsection.

(c) **Schedule of qualifying income and corresponding tax reductions.** The amount of reduction in property tax provided under this section shall, subject to the provisions of subsection (d) of this section, be determined in accordance with the following schedule:

Qualifying Income		Tax Reduction As Percentage Of Property Tax	Tax Reduction For Any Year	
Over	Not Exceeding			
Married Homeowners			Maximum	Minimum
$ 0	$ 11,700	50%	$ 1,250	$ 400
11,700	15,900	40	1,000	350
15,900	19,700	30	750	250
19,700	23,600	20	500	150
23,600	28,900	10	250	150
28,900		None		
Unmarried Homeowners				
$ 0	$ 11,700	40%	$ 1,000	$ 350
11,700	15,900	30	750	250
15,900	19,700	20	500	150
19,700	23,600	10	250	150
23,600		None		

(d) **Maximum amount of tax reduction.** Any homeowner qualified for tax reduction in accordance with subsection (b) of this section in an amount to be determined under the schedule of such tax reduction in subsection (c) of this section, shall in no event receive less in tax reduction than the minimum amount of such reduction applicable to the qualifying income of such homeowner according to the schedule in said subsection (c).

(e) **Initial claim for tax reductions. Biennial requirements. Penalty.** Any claim for tax reduction under this section shall be submitted for approval, on the application form prepared for such purpose by the Secretary of the Office of Policy and Management, in the first year claim for

such tax relief is filed and biennially thereafter. The amount of tax reduction approved shall be applied to the real property tax payable by the homeowner for the assessment year in which such application is submitted and approved. If any such homeowner has qualified for tax reduction under this section, the tax reduction determined shall, when possible, be applied and prorated uniformly over the number of installments in which the real property tax is due and payable to the municipality in which he resides. In the case of any homeowner who is eligible for tax reduction under this section as a result of increases in qualifying income, effective with respect to the assessment year commencing October 1, 1987, under the schedule of qualifying income and tax reduction in subsection (c) of this section, exclusive of any such increases related to social security adjustments in accordance with subsection (b) of this section, the total amount of tax reduction to which such homeowner is entitled shall be credited and uniformly prorated against property tax installment payments applicable to such homeowner's residence which become due after such homeowner's application for tax reduction under this section is accepted. In the event that a homeowner has paid in full the amount of property tax applicable to such homeowner's residence, regardless of whether the municipality requires the payment of property taxes in one or more installments, such municipality shall make payment to such homeowner in the amount of the tax reduction allowed. The municipality shall be reimbursed for the amount of such payment in accordance with subsection (g) of this section. In respect to such application required biennially after the filing and approval for the first year, the tax assessor in each municipality shall notify each such homeowner concerning application requirements by regular mail not later than February first, annually enclosing a copy of the required application form. Such homeowner may submit such application to the assessor by mail provided it is received by the assessor not later than March fifteenth in the assessment year with respect to which such tax reduction is claimed. Not later than April first of such year the assessor shall notify, by certified mail, any such homeowner for whom such application was not received by said March fifteenth concerning application requirements and such homeowner shall be required not later than May fifteenth to submit such application personally or, for reasonable cause, by a person acting on behalf of such taxpayer as approved by the assessor. In the year immediately following any year in which such homeowner has submitted application and qualified for tax reduction in accordance with this section, such homeowner shall be presumed, without filing application therefor, to be qualified for tax reduction in accordance with the schedule in subsection (c) of this section in the same percentage of property tax as allowed in the year immediately preceding. If any homeowner has qualified and received tax reduction under this section and subsequently in any calendar year has qualifying income in excess of the maximum described in this section, such homeowner shall notify the tax assessor on or before the next filing date and shall be denied tax reduction under this section for the assessment year and any subsequent year or until such homeowner has reapplied and again qualified for benefits under this section. Any such person who fails to so notify the tax assessor of his disqualification shall refund all amounts of tax reduction improperly taken and be fined not more than five hundred dollars.

(f) **Proof of claim requirements.** Any homeowner, believing such homeowner is entitled to tax reduction benefits under this section for any assessment year, shall make application as required in subsection (e) of this section, to the assessor of the municipality in which the homeowner resides, for such tax reduction at any time from February first to and including May fifteenth of the year in which tax reduction is claimed. A homeowner may make application to the secretary prior to August 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. Such application for tax reduction benefits shall be submitted on a form prescribed and furnished by the secretary to the assessor. In making application the homeowner shall present to such assessor, in substantiation of such homeowner's application, a copy of such homeowner's federal income tax return, including a copy of the Social Security statement of earnings for such homeowner, and that of such homeowner's spouse, if filed separately, for such homeowner's taxable year ending immediately prior to the submission of such application, or if not required to file a return, such other evidence of qualifying income in respect to such taxable year as may be required by the assessor. When the assessor is satisfied that the applying homeowner is entitled to tax reduction in accordance with this section, such assessor shall issue a certificate of credit, in such form as the secretary may prescribe and supply showing the amount of tax reduction allowed. A duplicate of such certificate shall be delivered to the applicant and the tax collector of the municipality and the assessor shall keep the fourth copy of such certificate and a copy of the application. Any homeowner who, for the purpose of obtaining a tax reduction under this section, wilfully fails to disclose all matters related thereto or with intent to defraud makes false statement shall refund all property tax credits improperly taken and shall be fined not more than five hundred dollars. Applications filed under this section shall not be open for public inspection.

(g) **State reimbursement for loss of property tax.** On or before July first, annually, each municipality shall submit to the secretary, a claim for the tax reductions approved under this section in relation to the assessment list of October first immediately preceding. On or after December 1, 1987, any municipality which neglects to transmit to the secretary the claim 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 established by regulations adopted in accordance with chapter 54. Subject to procedures for review and approval of such data pursuant to section 12-120b, said secretary shall, on or before December fifteenth next following, certify to the Comptroller the amount due each municipality as reimbursement for loss of property tax revenue related to the tax reductions allowed under this section. The Comptroller shall draw an order on the Treasurer on or before the fifth business day following December fifteenth and the Treasurer shall pay the amount due each municipality not later than the thirty-first day of December. Any claimant aggrieved by the results of the secretary's review shall have the rights of appeal as set forth in section 12-120b. The amount of the grant payable to each municipality in any year in accordance with this section shall be reduced proportionately in the event that the total of such grants in such year exceeds the amount appropriated for the purposes of this section with respect to such year.

(h) **Residential dwelling on leased land. Property taxes paid by the owner of the dwelling.** Any person who is the owner of a residential dwelling on leased land, including any such person who is a sublessee under terms of the lease agreement applicable to such land, shall be entitled to claim tax relief under the provisions of this section, subject to all requirements therein except as provided in this subdivision, with respect to property taxes paid by such person on the assessed value of such dwelling, provided (1) the dwelling is such person's principal place of residence, (2) such lease or sublease requires that such person as the lessee or sublessee, whichever is

applicable, pay all property taxes related to the dwelling and (3) such lease or sublease is recorded in the land records of the town.

(i) **Pro rata tax reduction for assessment year in which property is transferred.** If any person with respect to whom a claim for tax reduction in accordance with this section has been approved for any assessment year transfers, assigns, grants or otherwise conveys on or after the first day of October but prior to the first day of August in such assessment year the interest in real property to which such claim for tax credit is related, regardless of whether such transfer, assignment, grant or conveyance is voluntary or involuntary, the amount of such tax credit shall be a pro rata portion of the amount otherwise applicable in such assessment year to be determined by a fraction the numerator of which shall be the number of full months from the first day of October in such assessment year to the date of such conveyance and the denominator of which shall be twelve. If such conveyance occurs in the month of October the grantor shall be disqualified for tax credit in such assessment year. The grantee shall be required within a period not exceeding ten days immediately following the date of such conveyance to notify the assessor thereof, or in the absence of such notice, upon determination by the assessor that such transfer, assignment, grant or conveyance has occurred, the assessor shall (1) determine the amount of tax reduction to which the grantor is entitled for such assessment year with respect to the interest in real property conveyed and notify the tax collector of the reduced amount of tax reduction applicable to such interest and (2) notify the Secretary of the Office of Policy and Management on or before the October first immediately following the end of the assessment year in which such conveyance occurs of the reduction in such tax reduction for purposes of a corresponding adjustment in the amount of state payment to the municipality next following as reimbursement for the revenue loss related to such tax reductions. On or after December 1, 1987, any municipality which neglects to transmit to the Secretary of the Office of Policy and Management the claim 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 established by regulations adopted in accordance with chapter 54. Upon receipt of such notice from the assessor, the tax collector shall, if such notice is received after the tax due date in the municipality, within ten days thereafter mail or hand a bill to the grantee stating the additional amount of tax due as determined by the assessor. Such tax shall be due and payable and collectible as other property taxes and subject to the same liens and processes of collection, provided such tax shall be due and payable in an initial or single installment not sooner than thirty days after the date such bill is mailed or handed to the grantee and in equal amounts in any remaining, regular installments as the same are due and payable.

(j) **Benefits for persons without ownership or leasehold interest in real property who reside in multiple-dwelling complex.** (1) Notwithstanding the intent in subsections (a) to (i), inclusive, of this section to provide for benefits in the form of property tax reduction applicable to persons liable for payment of such property tax and qualified in accordance with requirements related to age and income as provided in subsection (b) of this section, a certain annual benefit, determined in amount under the provisions of subsections (c) and (d) of this section but payable in a manner as prescribed in this subsection, shall be provided with respect to any person who (A) is qualified in accordance with said requirements related to age and income as provided in subsection (b) of this section, including provisions concerning such person's spouse, and (B) is a resident of a dwelling unit within a multiple-dwelling complex containing dwelling units for

occupancy by certain elderly persons under terms of a contract between such resident and the owner of such complex, in accordance with which contract such resident occupies a certain dwelling unit subject to the express provision that such resident has no legal title, interest or leasehold estate in the real or personal property of such complex, and under the terms of which contract such resident agrees to pay the owner of the complex a fee, as a condition precedent to occupancy and a monthly or other such periodic fee thereafter as a condition of continued occupancy. In no event shall any such resident be qualified for benefits payable in accordance with this subsection if, as determined by the assessor in the municipality in which such complex is situated, such resident's contract with the owner of such complex, or occupancy by such resident (i) confers upon such resident any ownership interest in the dwelling unit occupied or in such complex, or (ii) establishes a contract of lease of any type for the dwelling unit occupied by such resident.

(2) The amount of annual benefit payable in accordance with this subsection to any such resident, qualified as provided in subdivision (1) of this subsection, shall be determined in relation to an assumed amount of property tax liability applicable to the assessed value for the dwelling unit which such resident occupies, as determined by the assessor in the municipality in which such complex is situated. Annually, not later than the first day of June, the assessor in such municipality, upon receipt of an application for such benefit submitted in accordance with this subsection by any such resident, shall determine, with respect to the assessment list in such municipality for the assessment year commencing October first immediately preceding, the portion of the assessed value of the entire complex, as included in such assessment list, attributable to the dwelling unit occupied by such resident. The assumed property tax liability for purposes of this subsection shall be the product of such assessed value and the mill rate in such municipality as determined for purposes of property tax imposed on said assessment list for the assessment year commencing October first immediately preceding. The amount of benefit to which such resident shall be entitled for such assessment year shall be equivalent to the amount of tax reduction for which such resident would qualify, considering such assumed property tax liability to be the actual property tax applicable to such resident's dwelling unit and such resident as liable for the payment of such tax, in accordance with the schedule of qualifying income and tax reduction as provided in subsection (c) of this section, subject to provisions concerning maximum allowable benefit for any assessment year under subsections (c) and (d) of this section. The amount of benefit as determined for such resident in respect to any assessment year shall be payable by the state as a grant to such resident equivalent to the amount of property tax reduction to which such resident would be entitled under subsections (a) to (i), inclusive, of this section if such resident were the owner of such dwelling unit and qualified for tax reduction benefits under said subsections (a) to (i), inclusive.

(3) Any such resident entitled to a grant as provided in subdivision (2) of this subsection shall be required to submit an application for such grant to the assessor in the municipality in which such resident resides at any time from February first to and including the fifteenth day of May in the year in which such grant is claimed, on a form prescribed and furnished for such purpose by the Secretary of the Office of Policy and Management. Any such resident submitting an application for such grant shall be required to present to the assessor, in substantiation of such application, a copy of such resident'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 may require. Not later than the first day of July in such year, the assessor shall submit to the Secretary of the Office of Policy and Management (A) a copy of the application prepared by such resident, together with such resident's federal income tax return, if required to file such a return, and any other information submitted in relation thereto, (B) determinations of the assessor concerning the assessed value of the dwelling unit in such complex occupied by such resident, and (C) the amount of such grant approved by the assessor. Said secretary, upon approving such grant, shall certify the amount thereof and not later than the fifteenth day of September immediately following submit approval for payment of such grant to the State Comptroller. Not later than five business days immediately following receipt of such approval for payment, the State Comptroller shall draw his or her order upon the State Treasurer and the Treasurer shall pay the amount of the grant to such resident not later than the first day of October immediately following.

(k) **Adjustments.** If the Secretary of the Office of Policy and Management makes any adjustments to the grants for tax reductions or assumed amounts of property tax liability claimed under this section subsequent to the Comptroller the payment of said grants in any year, the amount of such adjustment shall be reflected in the next payment the Treasurer shall make to such municipality pursuant to this section.

(June Sp. Sess. P.A. 83-3, S. 1; P.A. 85-612, S. 1, 6; P.A. 86-44, S. 1, 2; 86-409, S. 1, 3, 4; June 11, Sp. Sess. P.A. 86-1, S. 1, 5, 7, 8; P.A. 87-267, S. 2; 87-586, S. 3, 10, 12; P.A. 88-321, S. 3, 4, 10; P.A. 91-400, S. 3, 5; P.A. 93-129, S. 3–5, 7; P.A. 95-307, S. 9, 10, 14; P.A. 98-262, S. 17, 22; June Sp. Sess. P.A. 99-1, S. 45, 51; June Sp. Sess. P.A. 01-6, S. 53, 54, 85; June 30 Sp. Sess. P.A. 03-6, S. 183; May Sp. Sess. P.A. 04-2, S. 79; P.A. 05-287, S. 15, 16; P.A. 06-196, S. 87; P.A. 10-32, S. 36; P.A. 12-197, S. 30.)

History: P.A. 85-612 effective July 12, 1985, and applicable in any municipality to the assessment year commencing October 1, 1985, and thereafter (Revisor's note: The reference to "mobile home" in Subsec. (b)(1) was changed editorially by the Revisors to "mobile manufactured home" in accordance with June Sp. Sess. P.A. 83-3); P.A. 86-44 added Subsec. (j) providing benefits, determined in a manner similar to that applicable in the case of a homeowner, for any resident of a multiple-dwelling complex under contractual conditions as provided in said Subsec. (j), who is neither a homeowner or renter but is qualified for benefits under this section in all other respects, effective April 28, 1986, and applicable in any municipality for the assessment year commencing October 1, 1986, and each assessment year thereafter and to any grant as determined for purposes of this act in relation to the assessment list for any such assessment year; P.A. 86-409 amended Subsec. (b) to include in the program persons under age 65 who have permanent total disability, provided such persons are qualified in all other respects applicable in the case of a homeowner who has attained age 65 or over and added the language in Subsec. (e) establishing a presumption as to the amount of tax reduction for which a homeowner is qualified in the year in which such homeowner is not required to file an application for benefits, effective June 10, 1986, and applicable in any municipality to the assessment year commencing October 1, 1986, and each assessment year thereafter; June 11, Sp. Sess. P.A. 86-1 amended Subsec. (a) to reflect the inclusion for benefits of persons with permanent total disability who are under age 65 but qualified in all other respects and Subsec. (d) to provide that any homeowner included in the plan in the year immediately preceding revision of benefits for

the assessment year commencing October 1, 1985, shall receive no less in benefits for said 1985 assessment year than such homeowner would be eligible to receive under provisions in effect immediately preceding said revision, amended Subsec. (e) by adding provisions allowing the extended time for filing applications in the assessment year commencing October 1, 1985, and requiring notification by the assessors of changes in qualification requirements for homeowners who received benefits under the program in the assessment year commencing October 1, 1984, and have not made application in the 1985 assessment year and amended Subsec. (g) by adding the provision that in the event of adjustment in the amount of any property tax credit pursuant to Sec. 12-170c, the state may adjust the corresponding reimbursement to the municipality for the following calendar year to reflect such tax credit adjustment, effective July 8, 1986, pursuant to Art. 4, Sec. 15 of the Constitution of Conn. and Sec. 2-30 of the general statutes, and applicable to the assessment year commencing October 1, 1986, and each year thereafter with respect to eligibility of homeowners with permanent total disability and applicable to the assessment year commencing October 1, 1985, with respect to minimum benefit provisions in Subsec. (d); P.A. 87-267 amended Subsec. (b) by adding the provision on Medicaid payments; P.A. 87-586 amended Subsec. (b) to increase the maximum amounts of qualifying income from $12,500 to $13,300 for unmarried homeowners and from $15,000 to $16,000 for married homeowners, Subsec. (c) by increasing the levels of qualifying income in the schedule of tax reduction benefits and inserting minimum amounts of benefit at each level of qualifying income, Subsec. (d) by replacing the minimum tax reduction benefit provision with reference to the minimum tax reduction benefit provided in the schedule in Subsec. (c), Subsec. (g) by inserting the forfeiture provision applicable to any municipality failing to submit the claim information as required by said Subsec. (g), and Subsec. (i) by making certain technical changes and including the forfeiture provision for any municipality failing to transmit the claim as required, effective July 6, 1987, and applicable to the assessment year commencing October 1, 1986, and each assessment year thereafter and further provided that the "provisions of said public act 86-1 (of the June 11, 1986, special session) having been codified in the general statutes, revised to January 1, 1987, are deemed adopted and made effective July 8, 1986, the effective date of said public act 86-1"; P.A. 88-321 amended Subsecs. (a) to (c), inclusive, by increasing the maximum amount of qualifying income to $16,200 for unmarried homeowners and to $20,000 for married homeowners, Subsec. (e) to provide for special problems in applying tax reduction in the 1987 assessment year, Subsec. (f) to provide an extended period for filing applications related to the 1987 assessment year and Subsec. (g) because of special problems in state reimbursement for revenue loss related to applications filed in the extended filing period, and added special provisions in Subsec. (i) concerning tax reduction in the assessment year when property is conveyed and accordingly, tax reduction and the grant due the municipality are lowered, effective May 10, 1988, and applicable to assessment years commencing on or after October 1, 1987; P.A. 91-400 added Subsec. (b)(3) concerning exclusion of social security income of Title XIX aid recipients from the calculation of their spouse's income, effective October 1, 1991, and applicable to assessment years of municipalities commencing on or after that date; P.A. 93-129 amended Subsec. (b)(1) to specify that the person claiming eligibility shall have attained the age of 65 years at the close of the preceding calendar year, and deleted obsolete Subsec. (g)(2) and (i)(2) and the Subdiv. designation (1) in each case, and added provision authorizing the secretary to waive forfeiture, effective June 14, 1993; P.A. 95-307 amended Subsec. (b)(1) to define "qualifying income" as taxable and nontaxable income, eliminating provisions re total adjusted gross income and

amended Subsec. (f) to add provisions re extension of the application period in the case of extenuating circumstances and repealed obsolete provisions concerning the assessment year commencing October 1, 1987, effective July 6, 1995; P.A. 98-262 amended Subsec. (b) to allow a person who is legally separated to apply as an unmarried person for purposes of determining qualifying income, effective June 8, 1998; June Sp. Sess. P.A. 99-1 amended Subsec. (c) to adjust amounts of qualifying income and to increase minimum tax reductions, effective June 29, 1999, and applicable to applications made for assessment years commencing on or after October 1, 1999; June Sp. Sess. P.A. 01-6 amended Subsec. (f) to modify procedure for an extension of time to apply for relief, to provide a penalty for failure to disclose matters related to such application or false statement and to make technical changes and amended Subsec. (g) to delete former provisions re adjustments and appeals of decisions of the Secretary of the Office of Policy and Management, to provide for appeal in accordance with Sec. 12-120b and to make technical changes, effective July 1, 2001; June 30 Sp. Sess. P.A. 03-6 amended Subsec. (g) to provide for reduction in grant amount under that subsection in the event total of grants exceeds the amount appropriated, effective August 20, 2003, and applicable to assessment years commencing on or after October 1, 2002; May Sp. Sess. P.A. 04-2 added Subsec. (k) re adjustments made by the Secretary of the Office of Policy and Management to grants under section, effective July 1, 2004, and applicable to claims for reimbursement filed on or after July 1, 2001; P.A. 05-287 amended Subsec. (g) to replace reference to "December first" with reference to "December fifteenth" and replace reference to "the fifteenth day of December" with reference to "the fifth business day following December fifteenth", and amended Subsec. (j)(1) and (3) to make technical changes and replaced reference to "the first day of September" with reference to "the fifteenth day of September" and changed the timing of the drawing of the Comptroller's order from not later than 15 days immediately following receipt of such approval to not later than 5 business days immediately following receipt of such approval in Subdiv. (3), effective July 13, 2005; P.A. 06-196 made technical changes in Subsec. (j)(3), effective June 7, 2006; P.A. 10-32 made technical changes in Subsec. (e), effective May 10, 2010; P.A. 12-197 amended Subsec. (f) by adding provision re certification by an advanced practice registered nurse and making a technical change.

See Sec. 12-120b re uniform administrative procedure for appeals related to state-reimbursed property tax exemptions, credits and rebates.

Sec. 12-170bb. Annual report concerning tax relief for elderly homeowners and grants to elderly renters. Preparation by the Office of Policy and Management. (a) On or before March first, annually, commencing March 1, 1988, the Secretary of the Office of Policy and Management shall submit a report concerning the state programs of tax relief for elderly homeowners and grants to elderly renters to the joint standing committee of the General Assembly on finance, revenue and bonding. Said report shall be prepared in relation to qualified participants, benefits allowed and state payments to municipalities as reimbursement for property tax loss in the preceding calendar year, including data concerning (1) the total number of qualified participants in each of the state programs for elderly homeowners and the state program for elderly renters and (2) total benefits allowed in each of such programs. The information as to qualified participants and benefits allowed shall be subdivided to reflect such totals with respect to each of the following categories: (A) Each of the income brackets as included in the schedule of benefits for elderly homeowners and renters and (B) married and unmarried participants.

(b) In addition to the information described in subsection (a), said report pertaining to the state programs of tax reduction for elderly homeowners and grant to elderly renters shall include statistics related to distribution of benefits, applicable to the preceding calendar year, as follows:

(1) With respect to each of the bracket of tax reduction benefits in the following schedules, the total number of persons in the state program of tax reduction for homeowners under section 12-170aa who received benefits within the limits of each such bracket, including the number of persons receiving the maximum and the minimum amounts of tax reduction:

Amount of Tax Reduction Allowed

Married Homeowners		Unmarried Homeowners	
Over	Not Exceeding	Over	Not Exceeding
$	$ 100 (Minimum)	$	$ 100 (Minimum)
100	200	100	200
200	300	200	300
300	400	300	400
400	500	400	500
500	600	500	600
600	700	600	700
700	800	700	800
800	900	800	900
900	1,000	900	999
1,000	1,100		1,000 (Maximum)
1,100	1,249		
	1,250 (Maximum)		

(2) With respect to each of the brackets concerning grants to renters in the following schedules, the total number of persons in the state program of grants for elderly renters under sections 12-170d and 12-170e who received benefits within the limits of each such bracket, including the number of persons receiving the maximum and the minimum amount of grant:

Amount of State Grant Allowed

Married Renters		Unmarried Renters	
Over	Not Exceeding	Over	Not Exceeding
$	$ 100 (Minimum)	$	$ 100 (Minimum)

100	200	100	200
200	300	200	300
300	400	300	400
400	500	400	500
500	600	500	600
600	700	600	699
700	800		700 (Maximum)
800	899		
	900 (Maximum)		

(3) With respect to each of the brackets of benefits in the following schedule, the total number of persons in the state tax-freeze program for elderly homeowners under section 12-129b who received benefits in tax reduction within the limits of each such bracket:

Amount of Tax Reduction Benefit Allowed

Over	Not Exceeding
$	$ 300
300	600
600	900
900	1,200
1,200	1,500
1,500	

(P.A. 85-612, S. 5, 6; P.A. 87-586, S. 4, 12; P.A. 88-5, S. 1, 2.)

History: P.A. 87-586 added Subsec. (b) requiring the secretary of the office of policy and management to submit to the committee on finance, revenue and bonding certain information, in addition to that required under Subsec. (a), related to distribution of benefits and to be outlined in accordance with the schedules of benefits in each of the subdivisions in said Subsec. (b); P.A. 88-5 amended Subsec. (a) by substituting March first for February first as the annual deadline for submission of report; (Revisor's note: During the preparation of the 2001 edition of the general statutes some erroneous figures were inadvertently included at the end of the schedule in Subsec. (b)(2) under both "Married Renters" and "Unmarried Renters". The Revisors have editorially corrected the errors so that said schedule is now correct and reads as enacted in public act 87-586).

Sec. 12-170cc. (Formerly Sec. 12-170c). Appeals from Secretary of the Office of Policy and Management or assessors. Any person aggrieved by the action of the assessor or assessors in fixing the amount of a credit under subsection (f) of section 12-170aa or in disapproving the claim therefor may appeal to the Secretary of the Office of Policy and Management, in writing, within thirty business days from the date of notice given to such person by the assessor or assessors, giving notice of such grievance. The secretary shall promptly consider such notice and may grant or deny the relief requested, provided such decision shall be made not later than thirty business days after the receipt of such notice. If the relief is denied, the applicant shall be notified forthwith and may appeal the decision of the secretary in accordance with the provisions of section 12-120b.

(P.A. 74-55, S. 6, 14; P.A. 76-436, S. 478, 681; P.A. 77-614, S. 139, 610; P.A. 78-280, S. 1, 127; P.A. 79-610, S. 3, 47; P.A. 85-371, S. 8, 10; 85-561, S. 4, 8; June 11, Sp. Sess. P.A. 86-1, S. 2, 8; P.A. 87-586, S. 10, 12; P.A. 88-230, S. 1, 12; P.A. 90-98, S. 1, 2; P.A. 93-129, S. 6, 7; 93-142, S. 4, 7, 8; P.A. 95-220, S. 4–6; 95-283, S. 20, 68; P.A. 96-261, S. 3, 4; June Sp. Sess. P.A. 01-6, S. 84, 85; June Sp. Sess. P.A. 01-9, S. 102, 130, 131.)

History: P.A. 76-436 substituted superior court for court of common pleas and added reference to judicial districts, effective July 1, 1978; P.A. 77-614 substituted commissioner of revenue services for tax commissioner, effective January 1, 1979; P.A. 78-280 deleted reference to counties; P.A. 79-610 substituted secretary of the office of policy and management for commissioner of revenue services, effective July 1, 1980; P.A. 85-371 would have extended deadline for review by the secretary from 60 days to one year, but failed to take effect, P.A. 85-561 having taken precedence; P.A. 85-561 increased period in which secretary must notify the assessor and the applicant that a certificate of application is unacceptable from 60 to 90 days following receipt of the application, effective July 5, 1985, and applicable to the assessment year in any municipality commencing October 1, 1985, and each assessment year thereafter; June 11, Sp. Session, P.A. 86-1 inserted references to Sec. 12-170aa in lieu of Secs. 12-170a and 12-170b, repealed January 1, 1986 and the substance of which is included in Sec. 12-170aa, effective July 8, 1986, pursuant to Art. 4, Sec. 15 of the Constitution of Conn. and Sec. 2-30 of the general statutes; Sec. 12-170c transferred to Sec. 12-170cc in 1987; P.A. 87-586 provided that the "provisions of said public act 86-1 (of the June 11, 1986, special session) having been codified in the general statutes, revised to January 1, 1987, are deemed adopted and made effective July 8, 1986, the effective date of said public act 86-1"; P.A. 93-129 increased period in which secretary must notify assessor and the applicant that a certificate of application is unacceptable from 90 days to one year following receipt of the application, effective June 14, 1993; P.A. 95-283 changed location of appeal from the judicial district in which the applicant resides to the judicial district of Hartford-New Britain, effective October 1, 1996 (Revisor's note: P.A. 88-230, 90-98, 93-142 and 95-220 authorized substitution of "judicial district of Hartford" for "judicial district of Hartford-New Britain" in 1995 public and special acts, effective September 1, 1998); P.A. 96-261 repealed changes made by P.A. 95-283, effective June 10, 1996; June Sp. Sess. P.A. 01-6, Sec. 84 repealed section, effective July 1, 2001; June Sp. Sess. P.A. 01-9 repealed said Sec. 84, also effective July 1, 2001, and amended provisions by terminating verification process and duties of the Secretary of the Office of Policy and Management, by revising appeal procedures to make appeal due within 30 business days from the date of notice, to make initial Secretary's decision on appeal due within 30 days after notice and to provide for appeals of Secretary's

decision in accordance with Sec. 12-120b, and by making technical changes, effective July 1, 2001.

Sec. 12-170dd. Inclusion of taxes paid to a fire district in claim for tax reduction. Notwithstanding the provisions of section 12-170aa, any municipality which included taxes paid to a fire district in the claim for tax reduction required under subsection (g) of said section and submitted to the Office of Policy and Management for the assessment year commencing October 1, 1994, may continue to include taxes paid to a fire district in such claim for assessment years commencing on or after October 1, 1995.

(P.A. 96-261, S. 2, 4.)

History: P.A. 96-261 effective June 10, 1996, and applicable to assessment years of municipalities commencing on or after October 1, 1995.

CHAPTER 205
MUNICIPAL TAX LIENS

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Sec. 12-171. Definitions. Unless the context otherwise requires, "municipality", wherever used in sections 12-172 to 12-177, inclusive, has the same meaning as that given it in section 12-141; "town" includes each town, consolidated town and city, and consolidated town and borough; and "tax" includes (1) each property tax and each installment and part thereof due a municipality as it may have been increased by interest, fees and charges, and (2) each obligation to make a payment in lieu of such tax with respect to any real estate, provided such obligation arises under an agreement made by the owner or owners of such real estate, which agreement shall (A) be in writing, (B) be witnessed and acknowledged as required for a conveyance of land, (C) contain a legally sufficient description of such real estate, (D) describe the nature and extent of the obligation to make such payment in lieu of taxes, (E) expressly grant to the municipality the lien described in this chapter on such real estate to secure such obligation as it becomes due and payable, and (F) be recorded in the land records of the municipality in which such real estate is located.

(1949 Rev., S. 1852; P.A. 89-361, S. 1, 4.)

History: P.A. 89-361 redefined "tax" to include Subdiv. (2) concerning payments in lieu of taxes.

Former statute cited. 131 C. 54.

Sec. 12-172. Tax liens; precedence; enforcement. The interest of each person in each item of real estate, which has been legally set in his assessment list, shall be subject to a lien for that part of his taxes laid upon the valuation of such interest, as found in such list when finally completed, as such part may be increased by interest, fees and charges, and a lien for any obligation to make a payment in lieu of any such taxes, as defined in section 12-171. Such lien, unless otherwise specially provided by law, shall exist from the first day of October or other assessment date of the municipality in the year previous to that in which such tax, or the first installment thereof, became due until two years after such tax or first installment thereof became due and, during its existence, shall take precedence of all transfers and encumbrances in any manner affecting such interest in such item, or any part of it. Such lien, during its existence, may be enforced by levy and sale of such real estate if such person has complete title thereto or of his interest in such real

estate if he does not have complete title thereto. No sale of real estate for taxes or foreclosure of any lien shall divest the estate sold of any existing lien for other taxes.

(1949 Rev., S. 1853; P.A. 78-332; P.A. 79-342, S. 10; P.A. 89-361, S. 2, 4; P.A. 07-99, S. 1.)

History: P.A. 78-332 included proceeds payable under fire insurance policy if fire loss exceeds $5,000 in lien for taxes; P.A. 79-342 repealed amendment enacted in 1978 act; P.A. 89-361 included liens for payments in lieu of taxes; P.A. 07-99 increased time period of lien from one to two years after tax or first installment became due, effective October 1, 2007, and applicable to liens filed on or after that date.

See Sec. 49-73a et seq. re municipal liens on proceeds of fire insurance.

See Sec. 21-73c re constructive notice of lien.

Tax paid by mortgagee to protect the estate a charge on the land. 14 C. 32. Voluntary payment of tax not recoverable. 24 C. 88; 30 C. 395; 47 C. 294; 51 C. 259; 108 C. 48. Foreclosure, after title has become absolute, is a "transfer". 46 C. 243. Under former statute, lien was good for all owner's taxes, both on realty and personalty, and took precedence of preexisting mortgage, notwithstanding owner had other property subject to levy. 48 C. 243. Owner of equity of redemption acquires no title, by purchase at tax sale, against mortgagee. Id., 395. Land is not rightly listed or liened in name of agent. 59 C. 423. Lien is independent of demand for, or attempt to collect, the tax. Id., 521; 103 C. 261. Land now subject to lien only for tax on itself. 60 C. 117. Under old law, section simply fixed a time beyond which tax lien shall not have precedence over other liens. 68 C. 294; 87 C. 148. Each piece of property subject to lien only for taxes assessed on it. 74 C. 94; 76 C. 699; 91 C. 336. Cited. 106 C. 547; 112 C. 654. Tax liens are superior to mortgages and in computing deficiency judgment on foreclosure should be deducted from appraised value. 116 C. 334. Cited. 121 C. 249; 135 C. 234. Liens had priority over mortgages, judgment lien and tax liens of the United States. 139 C. 363; 155 C. 340. Cited. 196 C. 355; 210 C. 175.

Cited. 21 CA 275.

Tax liens entirely statutory; water liens not preferred. 4 CS 431. Lien not choate until rate is set. 19 CS 340.

Sec. 12-173. Certificate continuing lien. Discharge. Valid notice. (a) The collector of each municipality, by pursuing the method authorized by either section 12-174 or 12-175, may continue any tax lien existing against any item of real estate to secure the payment of the tax assessed by such municipality thereon or of any obligation to make a payment in lieu of any such tax, as defined in section 12-171, as such tax has been increased by legal interest, fees and charges, by making out and filing, within the time limited by section 12-174 or 12-175, in the office of the town clerk of the town wherein such real estate is situated, a certificate containing the following information: (1) The name of the person against whom such tax appears in the rate bill; (2) a description of such real estate; (3) the principal of such tax due thereon, the amount of which, with interest, if any, and fees and other charges, is secured by such lien; (4) the date or dates when the principal of such tax became due; and (5) a statement giving notice of his

intention to file a lien pursuant to sections 12-172 and 49-73a to 49-73i, inclusive, against the proceeds of any policy of insurance providing coverage for loss or damage caused by fire, if a loss or damage has occurred. The town clerk shall record such certificate in the land records. Any tax lien so continued, when the tax has been paid with interest, fees and charges as provided by law, shall be discharged by a certificate of the then collector of taxes. Such certificate of release shall be delivered by such collector to the town clerk, who shall record it in the land records.

(b) A certificate continuing a tax lien under this section, filed in a timely manner, provides valid notice of the continuance of the lien to a subsequent purchaser or encumbrancer if the recorded certificate is sufficient to place a subsequent purchaser or encumbrancer on notice of the existence and extent of that lien, notwithstanding any error, irregularity or omission in that certificate. A certificate that erroneously states the amount due provides valid notice to a subsequent purchaser or encumbrancer up to the amount stated or the amount actually due, whichever is less.

(1949 Rev., S. 1854; P.A. 80-207, S. 5, 7; P.A. 89-361, S. 3, 4; P.A. 99-238, S. 2, 8; P.A. 00-84, S. 3, 6.)

History: P.A. 80-207 added Subdiv. (5) to require that certificate contain statement of intention to file lien against proceeds of insurance covering fire loss or damage; P.A. 89-361 included payments in lieu of taxes; P.A. 99-238 designated existing provisions as Subsec. (a) and added Subsec. (b) re validation of certificate continuing a tax lien if certificate provides sufficient notice notwithstanding any error, irregularity or omission, effective July 1, 2000; P.A. 00-84 revised effective date of P.A. 99-238 to specify applicability of section as amended by that act to errors, irregularities and omissions occurring on or after January 1, 1999, effective July 1, 2000.

See Sec. 7-34a re town clerks' fees generally.

Certificate for tax assessed on building alone not invalid for including land also. 51 C. 259. Certificate must give data showing correct amount of tax itself. 67 C. 528. Must include all land subject to one tax. 74 C. 94. Certificate must not include tax on personal property. 90 C. 312. Power of legislature to cure invalidity in tax lien by retrospective validating act. Id., 315. Cited. 101 C. 389; 103 C. 261; 104 C. 547. Certificate not invalid though written directly into land records by town clerk who subsequently obtained tax collector's signature; tax lien as breach of covenant of warranty. 107 C. 136. Cited. 192 C. 653.

Cited. 11 CA 308.

Cited. 38 CS 722.

Sec. 12-174. Deferred collection. Any person, as owner in whole or in part of, or fiduciary having control of, or interest in, any real estate, may file with the tax collector, at any time within ninety days from the date when the first installment of a tax, or the whole tax in case installments are not authorized, has become due, and within thirty days from the date when the second or any succeeding installment of a tax, all previous installments of which have been paid, has become

due, an affidavit showing in detail the existence of unusual financial or other circumstances which justify deferring collection of the tax laid upon such real estate. On receipt of such affidavit, which shall request that the collection of such tax be deferred, the tax collector shall, with the tax collector's recommendations thereon, refer the same to the selectmen if a town not consolidated with a city or borough, to the common council or mayor and board of aldermen if a city, to the warden and burgesses if a borough or to the governing board if any other municipality, for authority to continue the lien securing such tax for a period not exceeding fifteen years. If action granting such authority is taken within sixty days from the receipt thereof, but not otherwise, the tax collector shall make out and file, within the first year after the first installment of the tax, or the whole tax in case installment payments are not authorized, has become due, a certificate containing the information required in section 12-173, and the town clerk shall record such certificate; provided, (1) the tax collector shall notify the owner of such real estate of the intent to file a lien by mail not later than fifteen days prior to the filing of such lien, and (2) if such affidavit is approved with respect to any installment, the succeeding installments, if any, shall become due and payable from the due date of such installment, and such certificate shall be made out and recorded to secure payment of all unpaid installments of such tax. Failure to notify such owner of the intent to file a lien shall not affect the validity of the lien. Each tax, the lien for which has been continued by certificate under the provisions of this section, shall not be subject to interest as provided by section 12-146. Each lien continued by certificate under the provisions of this section shall be subject to foreclosure at any time, but shall be invalid after the expiration of fifteen years from the date of recording the certificate continuing the same, unless an action of foreclosure has been commenced within such time. After the expiration of such period of fifteen years, if such action has not been commenced, the tax collector then in office shall, upon the request of any interested person, discharge such lien of record by filing a discharge of lien in the office of the town clerk, and the town clerk shall record a discharge of lien in the land records.

(1949 Rev., S. 1855; P.A. 85-396, S. 1; P.A. 90-117, S. 1.; P.A. 09-213, S. 1.)

History: P.A. 85-396 extended term of the lien from 10 to 15 years; P.A. 90-117 required the collector to notify the owner of the intent to file a lien not later than 15 days prior to filing and provided that the failure to so notify the owner does not affect the validity of the lien; (Revisor's note: In 1997 the Revisors editorially changed the reference in Subdiv. (1) from "not later that fifteen days ..." to "not later than fifteen days ..."; P.A. 09-213 replaced "the town clerk then in office shall discharge such lien of record by noting on the margin thereof the words 'Discharged by operation of law', together with the date and his signature" with "the tax collector then in office shall, upon the request of any interested person, discharge such lien of record by filing a discharge of lien in the office of the town clerk, and the town clerk shall record a discharge of lien in the land records" and made technical changes.

Sec. 12-175. Further continuance of lien. In addition to the method of procuring the continuance of the lien provided in section 12-174, the tax collector of any municipality may continue any tax lien upon any item of real estate by making out a certificate containing the information required by the provisions of section 12-173. Each certificate authorized by the provisions of this section shall be filed in the office of the town clerk of the town in which such real estate is situated not later than two years after the first installment of the tax, or the whole

tax in case installment payments are not authorized, has become due, and the town clerk shall record such certificate in the land records of such town, provided the tax collector shall notify the owner of such real estate of the intent to file a lien by mail not later than fifteen days prior to the filing of such lien. Failure to notify such owner shall not affect the validity of the lien. Each such tax, as it may have been increased by interest, fees and charges provided for by law, shall remain a lien upon such real estate from the date of the filing of such certificate; and any tax lien so continued, when the amount due has been paid, may be discharged by a certificate of the then tax collector recorded in such land records; but any tax lien upon private property which has been recorded in the land records of any town for more than fifteen years from the due date of the tax shall be invalid, and such property shall be free from the encumbrance of such lien, unless an action of foreclosure has been commenced during such period of fifteen years and a notice of lis pendens filed for record, and the tax collector shall, if no such notice has been filed, upon the request of any interested person, discharge such lien of record by filing a discharge of lien in the office of the town clerk, and the town clerk shall record a discharge of lien in the land records.

(1949 Rev., S. 1856; P.A. 85-396, S. 2; P.A. 90-117, S. 2; P.A. 97-91; P.A. 09-213, S. 2.)

History: P.A. 85-396 extended term of the lien from 10 to 15 years; P.A. 90-117 required the tax collector to notify the owner of the intent to file a lien not later than 15 days prior to filing and provided that the failure to so notify the owner does not affect the validity of the lien; P.A. 97-91 extended the time for filing lien certificates in the office of the town clerk from 1 year to 2 years and specified that start date for 15-year validity of lien is due date of tax; P.A. 09-213 replaced provision re "town clerk" shall discharge lien of record by "noting on the margin of such record the words, 'Discharged by operation of law'" with provision re "tax collector" shall discharge lien by "filing a discharge of lien in the office of the town clerk, and the town clerk shall record a discharge of lien in the land records" and made a technical change.

See Sec. 7-34a re town clerks' fees generally.

Running of statute of limitations tolled by filing of petition in bankruptcy. 210 C. 175.

Cited. 11 CA 308; 22 CA 517.

Sec. 12-176. Fees of collectors and town clerks. The fee of the collector for making out each certificate continuing a lien for any tax, the collection of which has been deferred for a period not exceeding fifteen years, and furnishing the information required to be furnished by the provisions of sections 12-173 and 12-174, shall be two dollars. The fee of the collector for making out each certificate continuing a lien for any tax and furnishing the information required to be furnished by the provisions of sections 12-173 and 12-175 shall be three dollars. The fee of the collector for the preparation of a certificate discharging the lien for any tax subject to the provisions of sections 12-171 to 12-175, inclusive, and the filing of the same with the town clerk for record, shall be one dollar. The fees herein provided for, and the fees of town clerks provided for under section 7-34a for the recording of any of such certificates, in each case shall become a part of the tax and shall be collected from the taxpayer in addition to the amount of the tax and interest due thereon. Each collector and each town clerk, whose compensation is not in lieu of fees, shall, at the end of each three months, render a bill to his municipality for all fees to which he is entitled,

under the provisions of this section, for continuing, releasing or recording any lien for any tax the collection of which has been deferred for a period not exceeding fifteen years under the provisions of sections 12-173 and 12-174. Each such bill shall, upon approval by the proper authority, be forthwith paid by such municipality.

(1949 Rev., S. 1857; 1967, P.A. 280; 1971, P.A. 53, S. 1; P.A. 85-396, S. 3.)

History: 1967 act replaced separate references regarding town clerks' recording fees with single provision referring to town clerks' fees under Sec. 7-34a; 1971 act changed collectors' fees for certificates continuing lien re deferred collection from $1.00 to $2.00, for other certificates continuing lien from $2.00 to $3.00 and changed fees for certificates discharging lien from $0.50 to $1.00; P.A. 85-396 extended term of the lien from 10 to 15 years.

See Sec. 7-34a re town clerks' fees generally.

Sec. 12-177. Certificates continuing tax liens; ordinances in certain large municipalities. Any town having a population of more than one hundred thousand as shown by the last United States census and any municipality coterminous with or within any such town may enact an ordinance, specifying the manner by which certificates continuing tax liens shall, without copying and after binding, be incorporated into the land records of such town, provided, directly after each certificate of continuance of a tax lien, a vacant space shall be left for the release, in due course, of such tax lien. Such ordinance may specify the forms of certificates of continuance and of release of tax liens, the number of such certificates of continuance and of release to appear on each page and the form, method and time of binding of such pages into one or more tax lien books for the land records of such town. Any action so taken may be amended, rescinded or otherwise altered at any time by the enactment of a supplementary ordinance. Each such ordinance shall be a matter of public record and shall not be applicable until thirty days from the date of its enactment. The tax collector or other agency authorized by law of any town or municipality proceeding under this section shall continue tax liens by certificate in the manner and form prescribed by the latest applicable ordinance and shall within the time limited by law, file such certificates with the proper town clerk. The town clerk shall forthwith index such certificates in the index records of his office and shall, if such original certificates are not already bound, bind them into one or more volumes, which shall constitute a part of the land records in his office. While such certificates are being so bound, the reference to any such tax lien in the index records of the office of the town clerk shall constitute a sufficient notice to all parties as to the existence and priority of such lien. Such tax collector or other agency authorized by law shall make out a certificate releasing any such tax lien when the total amount represented by such lien has been paid or otherwise legally disposed of. Each such certificate of release shall be filed with the town clerk, who shall record such release in the space provided therefor directly after the applicable certificate of continuance. All such certificates of release shall be preserved by the town clerk. Except as provided in this section, all provisions of the statutes and of relevant special acts relating to tax liens shall continue to apply to all towns and municipalities.

(1949 Rev., S. 1859; 1957, P.A. 13, S. 71.)

Sec. 12-178. Precedence of School Fund or Agricultural College Fund mortgage. No tax assessed upon property mortgaged to the state of Connecticut to secure a loan from the School Fund or from the Agricultural College Fund shall be a lien upon such property which shall take precedence of any such mortgage.

(1949 Rev., S. 1860.)

Quaere, whether "tax" includes benefits assessed. 81 C. 12, see also 131 C. 53.

Sec. 12-179. Discharge of tax liens. The selectmen of any town, the mayor of any city, the warden of any borough or the chairman of the governing board of any municipal district may discharge any lien filed to secure payment of any tax, a certificate of which has been recorded in the land records, by causing to be recorded in the office of the town clerk a certificate discharging such lien in such land records, if any tax secured by such lien has been duly abated, or if the tax secured by any such lien has been paid and the collector is without authority of law to discharge such lien, or when counsel for any such municipality delivers an opinion in writing showing that he is satisfied that the tax has been paid, though payment has not been credited to the taxpayer, or when such opinion has been delivered by counsel showing that any lien is illegal because the requirements of the statute respecting the same have not been complied with. In each such opinion, the counsel shall state wherein any lien so filed is illegal. Each such discharge shall be signed by a majority of the board of selectmen, the mayor, the warden or the chairman, as the case may be, and shall recite the fact that counsel for the municipality has rendered an opinion respecting such lien in accordance with the provisions of this section. Each opinion showing that any lien is illegal shall be filed with the town clerk of the town wherein such lien is to be so discharged. For recording any such discharge, the town clerk shall receive from the town, city, borough or other municipal district, if his annual compensation is not fixed by law, a fee of fifty cents.

(1949 Rev., S. 1861.)

Sec. 12-180. Record of undischarged tax liens. The record of all undischarged tax liens of each town, city, borough or other municipal district which was required by law to be prepared on or before June 6, 1930, by the tax collector of such municipality shall be kept up to date by such tax collector by the addition thereto of all new certificates and the removal therefrom of all certificates which have been lawfully discharged, and the reasonable cost to him therefor shall be paid by such town, city, borough or municipal district. Such records shall be kept on forms prescribed by the Commissioner of Revenue Services. If any tax collector has failed to prepare such record or fails to keep such record up to date, the Commissioner of Revenue Services may apply to the superior court of the judicial district wherein such town, city, borough or municipal district is situated, or to a judge of said court if said court is not in session, for an order requiring such tax collector to prepare such record or cause the same to be prepared or corrected within a reasonable time, and said court or such judge shall, upon proof of such failure, issue such order, against such tax collector or such other official of such municipality, or both, as may be necessary in order to procure the preparation or correction of such record.

(1949 Rev., S. 1862; P.A. 77-614, S. 139, 610; P.A. 78-280, S. 2, 127.)

History: P.A. 77-614 substituted commissioner of revenue services for tax commissioner, effective January 1, 1979; P.A. 78-280 substituted "judicial district" for "county".

Sec. 12-181. Foreclosure of tax liens. Whenever used in this section, unless the context otherwise requires, "municipality" has the meaning given thereto in section 12-141. The tax collector of any municipality may bring suit for the foreclosure of tax liens in the name of the municipality by which the tax was laid, and all municipalities having tax liens upon the same piece of real estate may join in one complaint for the foreclosure of the same, in which case the amount of the largest unpaid tax shall determine the jurisdiction of the court. If all municipalities having tax liens upon the same piece of real estate do not join in a foreclosure action, any party to such action may petition the court to cite in any or all of such municipalities as may be omitted, and the court shall order such municipality or municipalities to appear in such action and be joined in one complaint. The court in which action is commenced shall continue to have jurisdiction thereof and may dispose of such action in the same manner as if all the municipalities had commenced action by joining in one complaint. If one or more municipalities having one or more tax liens upon the same piece of property are not joined in one action, each of such municipalities shall have the right to petition the court to be made a party plaintiff to such action and have its claims determined in the same action, in which case the same court shall continue to have jurisdiction of the action and shall have the same rights to dispose of such action as if all municipalities had originally joined in the complaint. The court having jurisdiction under the provisions of this section may limit the time for redemption, order the sale of the real estate, determine the relative amount of the undivided interest of each municipality in real estate obtained by absolute foreclosure if two or more municipalities are parties to one foreclosure action or pass such other decree as it judges to be equitable. If one or more municipalities foreclose one or more tax liens on real estate and acquire absolute title thereto and if any other municipality having one or more tax liens upon such real estate at the time such foreclosure title becomes absolute has not, either as plaintiff or defendant, been made a party thereto, the tax liens of each of such other municipalities shall not be thereby invalidated or jeopardized.

(1949 Rev., S. 1863.)

Effect of foreclosure. 74 C. 683. One paying tax not subrogated to right to foreclose. 75 C. 372. Court may apply partial payments. 76 C. 699. Cited. 128 C. 552; 201 C. 1; 225 C. 211; 236 C. 710. Deficiency judgment provisions of Sec. 49-14 do not apply to tax lien foreclosure actions brought pursuant to this section. 255 C. 379.

Cited. 4 CA 460; 21 CA 275. Although section may preclude invalidation of tax liens, it does not deprive court of subject matter jurisdiction over the cause of action. 61 CA 481.

Cited. 4 CS 391. Statute is a municipal empowerment statute, not a statutory cause of action. 45 CS 435.

Sec. 12-182. Summary foreclosure of tax liens. Whenever used in sections 12-182 to 12-194, inclusive, "municipality" has the meaning given it in section 12-141 and "tax" includes each property tax or assessment and each installment and part thereof due a municipality, with any

interest or other lawful charges incident thereto. In addition to other remedies provided by law, the tax collector of any municipality may bring in its name an action in the nature of an action in rem to foreclose a tax lien or liens on real estate the fair market value of which, in his judgment, is less than the total of the amounts due upon the tax liens and other encumbrances upon the property so liened and is not more than one hundred thousand dollars with respect to any one parcel. No judgment shall be rendered in such proceeding for the recovery of a personal judgment against the owner of the property subject to such lien or liens or any person having an interest therein.

(1949 Rev., S. 1864; P.A. 83-173, S. 1; P.A. 97-320, S. 7, 11; P.A. 02-137, S. 8.)

History: P.A. 83-173 increased limit from $5,000 to $20,000; P.A. 97-320 increased fair market value limit to $50,000, effective July 1, 1997; P.A. 02-137 increased fair market value limit to $100,000.

Cited. 201 C. 1; 236 C. 710.

Cited. 21 CA 275.

Sec. 12-183. Form of petition for summary foreclosure. The tax collector may, by his attorney, not more than twice in each calendar year, file in the office of the clerk of the superior court for the judicial district in which the property is situated, a petition in the name of the municipality for the foreclosure of any tax lien or liens on the respective properties so liened, and may include in one petition any number of such properties, each of which shall be numbered serially. Such petition shall be addressed to the court, as above stated, and shall be substantially in the following form: "The .... of ...., acting by its tax collector hereunto subscribing, herewith submits a list of properties located in the .... of .... upon which are liens for unpaid taxes and states that in his judgment the fair market value of each of such properties is not more than one hundred thousand dollars and such value is less than the total amount due upon tax liens and other encumbrances thereon." A list of the various parcels of property sought to be foreclosed shall follow, containing, as to each parcel, the following information: (a) A description sufficient to identify each parcel affected by any such tax lien. The latest description of such parcel as appears of record shall be considered a sufficient description and, in all cases in which such parcel can be further identified by a known street address, such address shall be included in the description; (b) the name, residence and, if known, the address of the owner or owners of such parcel as they appear on the most recent assessment list of the taxing district wherein such property is located; (c) the principal of such tax due thereon, the amount of which, with interest, if any, and the fees and other charges, is secured by such lien and the date or dates when the principal of such tax becomes due; (d) the name, residence and, if known, the address, of each present record holder of any interest in, or encumbrance on, such liened property and the nature and amount thereof, as disclosed by the land records; (e) the last day of the period during which such property may be redeemed, which shall be the last day of the fourth month after the month in which the list is filed in court. Such petition shall be verified by the oath of the tax collector that the information contained therein is true to the best of his knowledge and belief.

(1949 Rev., S. 1865; P.A. 76-436, S. 307, 681; P.A. 78-280, S. 1, 127; P.A. 83-173, S. 2; P.A. 97-320, S. 8, 11; P.A. 02-137, S. 9.)

History: P.A. 76-436 deleted reference to court of common pleas and added reference to judicial districts, effective July 1, 1978; P.A. 78-280 deleted reference to counties; P.A. 83-173 increased limit from $5,000 to $20,000 and reduced redemption time from seven to four months; P.A. 97-320 revised form to change maximum value of property from $20,000 to $50,000, effective July 1, 1997; P.A. 02-137 increased fair market value limit to $100,000 and provided that the tax collector may file petitions twice in each calendar year rather than once a year.

Cited. 21 CA 275.

Sec. 12-184. Appointment of appraisers. Upon the filing of any such petition in court, the clerk shall record the date of its receipt thereon and promptly bring the same to the attention of the court, or any judge thereof, who shall, within two weeks from the filing date, appoint two qualified and disinterested appraisers to appraise such real estate being foreclosed and report to said court the fair market value of each liened parcel appearing in such petition. Such appraisers shall file their report in duplicate with the court, or any judge thereof, within thirty days from the date of their appointment, identifying each parcel listed in such petition by its serial number. The court, or any judge thereof, in its or his discretion, may grant a reasonable extension of said thirty-day period only upon due cause being shown. When their report has been returned to and accepted by the court, it, or any judge thereof, shall determine the compensation to be paid to each of them and, if more than one municipality has joined in the proceeding, the part of such compensation each shall pay. The clerk of the court shall certify the amounts of compensation to be paid by each municipality to its treasurer, who shall pay the same. The filing of such petition in the office of the clerk of the court shall constitute the beginning of an action for the foreclosure of the tax lien or liens upon each of the parcels of real estate described.

(1949 Rev., S. 1866.)

Cited. 21 CA 275.

Sec. 12-185. Withdrawal of property from scope of proceeding. If the report of the appraisers shows that the fair market value of any parcel of property listed in such petition is greater than the total of the amounts due upon the tax lien or liens and the recorded principal amounts of all other encumbrances thereon or is more than one hundred thousand dollars, the clerk shall write the word “Withdrawn” opposite the item of property on the list and thereafter such property shall not be within the scope of the proceeding.

(1949 Rev., S. 1867; P.A. 83-173, S. 3; P.A. 97-320, S. 9, 11; P.A. 02-137, S. 10.)

History: P.A. 83-173 increased limit from $5,000 to $20,000; P.A. 97-320 increased lien limit to $50,000, effective July 1, 1997; P.A. 02-137 increased fair market value amount from more than $50,000 to more than $100,000.

Cited. 21 CA 275.

Sec. 12-186. Publication and notice. When the list has been thus marked, the clerk shall immediately give notice in writing to the tax collector of such fact and the tax collector shall, within one week of receipt of such notice, give notice of the pendency of the petition for foreclosure by causing a copy of the petition, with the parcels so marked "Withdrawn" deleted therefrom, to be published at least once in a newspaper having a general circulation in the municipality where the properties listed are located. Such notice shall be preceded by the following statement: "Notice of petition of foreclosure of tax liens by the collector of ..... Under the provisions of section 12-182 an action has been brought and is pending in the superior court for the judicial district of .... to foreclose tax liens upon the properties described below. No personal judgment will be rendered in such proceeding for the payment of such taxes against the owner or any person having an interest in any of such properties. All persons having or claiming an interest in any of them are hereby notified of the pendency of the action. With the exception of any properties withdrawn from said proceeding in accordance with the provisions of sections 12-185 and 12-187, the right, title or interest of any person in any of said properties will be foreclosed unless the amounts due upon the tax lien or liens against the same, with any interest, fees and other charges thereon which have accrued since the bringing of the action, shall be paid before the expiration of the period designated therein for the redemption of such property." The tax collector shall, on or before the date of publication of the notice, cause a copy of such notice to be filed in the office of the town clerk of the town in which the property is situated and such filing shall have the same force and effect as the filing of a notice of lis pendens in accordance with the provisions of section 52-325 and such notice shall be kept by the town clerk as part of the land records and be indexed in the same manner as a lis pendens as to the property being foreclosed and the names of the owners thereof or of any interest therein or encumbrances thereon as recited in such petition. The tax collector shall also, within such time, post a copy of such notice in some conspicuous place in the office of the town clerk and in his own office and shall cause a notice of the pendency of such action to be sent by registered or certified mail, postage prepaid, to the owner or owners of each of such properties and of any encumbrance thereon or interest therein, as they appear in such petition, directed to the best address of each that he is able to obtain from known and readily available sources, including city directories.

(1949 Rev., S. 1868; 1949, S. 1081d; P.A. 76-435, S. 64, 82; 76-436, S. 308, 681; P.A. 77-452, S. 4, 72; P.A. 78-280, S. 21, 127.)

History: P.A. 76-435 substituted "52-325" for "52-235"; P.A. 76-436 deleted reference to court of common pleas, effective July 1, 1978; P.A. 77-452 included reference to judicial districts, effective July 1, 1978; P.A. 78-280 deleted reference to counties.

Cited. 21 CA 275.

Sec. 12-187. Filing of a bona fide defense. The owner or any person having an interest in or encumbrance on any piece of property may, at any time at least three months before the last day of the redemption period, file in the office of the clerk of said court a bona fide defense, verified under oath, in duplicate, to the proceeding in respect to such property, identifying the same by its serial number, and, if the court is satisfied that the defense stated is a bona fide defense, it shall direct the clerk to write opposite the description of the property in the list the word "Withdrawn", and thereafter such property shall not be within the scope of the proceeding.

(1949 Rev., S. 1869.)

Cited. 21 CA 275.

Sec. 12-188. Presumption of validity. It shall not be necessary for any municipality to plead or prove the various steps, procedures and notices for the assessment and levy of the taxes, assessments or other lawful charges against the properties included in the judgment rendered in the proceeding, but such taxes, assessments or other lawful charges and the corresponding liens thereof shall be presumed to be valid.

(1949 Rev., S. 1870.)

Cited. 21 CA 275.

Sec. 12-189. Right of redemption. Title to vest upon failure to redeem. Certificate of redemption. Any person, including the state or a municipality, other than the one foreclosing, having any title to or interest in any property described in such list, may redeem such parcel by the payment of the amounts due upon tax liens thereon as stated in the list, with the addition of such interest, lien fees and other charges thereon as have accrued since the filing of the petition, before the expiration of the period fixed for redemption. In the event of a failure to redeem the property within the period allowed, the owner of any piece of land not marked "Withdrawn", as hereinbefore provided, and all parties and their respective heirs, successors, assigns, executors, administrators, guardians, conservators, representatives, trustees and successors in title, including any municipality not joined in the proceeding, having any interest therein shall be barred and forever foreclosed of their rights, title and interest in and to such property. Upon the redemption of any such parcel of property, the person redeeming shall be entitled to a certificate, in triplicate, that it has been redeemed, signed by the tax collector of the municipality to which the taxes are due, describing the property in the same manner in which it is described in the list, and reciting his name, together with the names of any other parties having an interest in such parcel, with the date and the amount of the payment made by him to effect such redemption. Such certificate shall be filed for record with the town clerk and with the clerk of the court and, upon the filing of such certificate with the latter, he shall note such redemption, stating the name of the person redeeming and the amount and date of such payment opposite the description of the property on the list.

(1949 Rev., S. 1871.)

Cited. 21 CA 275.

Sec. 12-190. Return of tax collector. Not less than one week before the last day of redemption the tax collector shall file with the clerk of the court a return under oath with respect to his doings concerning the provisions of publication and notice required by section 12-186.

(1949 Rev., S. 1872.)

Cited. 21 CA 275.

Sec. 12-191. Final judgment. Certificate of foreclosure. Upon the expiration of the period for redemption, the court shall make a final judgment of the foreclosure of the tax lien or liens upon any such properties not withdrawn or redeemed and direct that possession of such property be given to the municipality or municipalities having the lien or liens thereon. Upon the rendition of such judgment, all persons having any right, title or interest in or to such properties shall be forever barred and foreclosed of their rights therein. The tax collector shall, thereupon, sign and file in the office of the town clerk for record a separate certificate of foreclosure as to each of such properties, describing it as it appears as listed in the petition. Such certificate shall be substantially as follows:

"To all whom it may concern: This certifies that a tax lien (or liens) for unpaid taxes due the .... of .... upon property standing upon the land records of the town of .... in the name of .... and described as follows: .... was foreclosed upon petition of said .... of .... filed in the superior court for the judicial district of .... under the provisions of section 12-183 on the .... day of ...., 20.., no person having a right, title or interest in said property having redeemed the same and that title to said property has become absolute in said .... of .....

Dated at .... this .... day of ...., 20...

.... Tax Collector."

(1949 Rev., S. 1873; P.A. 76-436, S. 309, 681; P.A. 77-452, S. 5, 72; P.A. 78-280, S. 22, 127.)

History: P.A. 76-436 deleted reference to court of common pleas, effective July 1, 1978; P.A. 77-452 included reference to judicial districts, effective July 1, 1978; P.A. 78-280 deleted reference to counties; (Revisor's note: In 2001 the references in this section to the date "19.." were changed editorially by the Revisors to "20.." to reflect the new millennium).

Cited. 21 CA 275.

Sec. 12-192. Joint foreclosure by two or more municipalities. Costs and fees to be shared. If two or more municipalities have tax liens against any of such properties, they may join in the proceeding. Upon foreclosure in such a case, the court shall decree that each municipality has an undivided interest in such property in proportion to the amount due upon the tax lien or liens it has against it, plus any interest, lien fees and other charges which have accrued upon them since the bringing of the petition. In the event of such joinder, the entry fee, judgment fee and costs of publication shall be shared by the municipalities foreclosing in proportion to the amount of taxes, interest and other charges due each municipality. Any court costs, appraiser's fees or attorney's fees which are recovered in accordance with section 12-193, shall also be shared by the municipalities in proportion to the amount of taxes, interest and other charges due to each such municipality.

(1949 Rev., S. 1874; P.A. 75-73, S. 2.)

History: P.A. 75-73 required sharing of court costs, appraisers fees or attorneys fees recovered by municipalities having tax liens against property.

Cited. 21 CA 275.

Sec. 12-193. Costs and fees to be taxed. Reimbursement to taxpayer where error by tax assessor or tax collector. Court costs, reasonable appraiser's fees, and reasonable attorney's fees incurred by a municipality as a result of any foreclosure action brought pursuant to section 12-181 or 12-182 and directly related thereto shall be taxed in any such proceeding against any person or persons having title to any property so foreclosed and may be collected by the municipality once a foreclosure action has been brought pursuant to section 12-181 or 12-182. A municipality shall reimburse a taxpayer for the costs of state marshal fees or any property seized if the court finds that such costs were incurred because of an error by the tax assessor or tax collector and not as the result of any action or failure on the part of the taxpayer.

(1949 Rev., S. 1875; P.A. 75-73, S. 1; P.A. 84-282, S. 2; P.A. 88-153, S. 1, 2; P.A. 07-50, S. 1.)

History: P.A. 75-73 reversed previous provision which forbade charging costs against persons having title to or interest in property and specifically made provisions applicable to foreclosure actions; P.A. 84-282 specified section is applicable to any foreclosure action brought pursuant to Sec. 12-181 or 12-182; P.A. 88-153 authorized collection of costs associated with foreclosure by the municipality once a foreclosure action has been brought pursuant to Sec. 12-181 or 12-182; P.A. 07-50 added provision re reimbursement to taxpayer if court finds error by the tax assessor or tax collector.

Cited. 201 C. 1; 236 C. 710.

Cited. 21 CA 275.

Sec. 12-194. Entry fee. A single entry fee of twenty-five dollars shall be paid to the clerk of the court by each municipality filing a petition under the provisions of section 12-183.

(1949 Rev., S. 1876; 1969, P.A. 374, S. 1.)

History: 1969 act increased entry fee from $7 to $25 and deleted provision re judgment fee of $10 paid by municipality upon foreclosure judgment.

Cited. 21 CA 275.

Sec. 12-195. Removal of taxes and assessments on real estate acquired by a municipality. When any municipality acquires real estate by foreclosure, including foreclosure by sale or auction, or by deed in lieu of foreclosure, of a tax or an assessment lien or liens thereon, the right to accept which deed is hereby granted to municipalities, the tax collector, upon proper notice of the recording of the certificate of foreclosure of the real estate so acquired or the recording of such deed in lieu of foreclosure, shall enter or cause to be entered in his books against the unpaid tax or assessment account of such real estate, the one of the following notations which the case may require: "Acquired by Foreclosure", "Acquired by deed in lieu of Foreclosure", which notation shall be completed by a statement of the day, month and year of the acquisition of such real estate. Immediately after such entry in his books against such unpaid account, the tax

collector shall file for record, in the town clerk's office in the town in which such property is located, a release of such lien or liens on such real estate then on record in such office. The acquisition of such real estate by the municipality shall be deemed a cancellation by such municipality of all of its claims against the tax collector for unpaid taxes and assessments, interest or lien fees assessed against such real estate. The real estate so acquired shall be held free of any taxes or assessments levied by the municipality which has acquired it until such real estate is sold. Upon the sale of such acquired real estate by the municipality, the proceeds thereof remaining after payment of the expenses of such sale shall be deposited in the general treasury of the municipality.

(1949 Rev., S. 1877; P.A. 98-35, S. 1, 2.)

History: P.A. 98-35 added foreclosure by sale or auction, effective July 1, 1998.

Sec. 12-195a. Personal property tax liens: Definitions. As used in sections 12-195a to 12-195g, inclusive, unless the context requires otherwise:

(a) "Goods" means goods as defined in subdivision (44) of subsection (a) of section 42a-9-102;

(b) "Proceeds" means proceeds as defined in subdivision (64) of subsection (a) of section 42a-9-102;

(c) "Debtor" means taxpayer;

(d) "Secured party" means municipality;

(e) "Collateral" means property which is the subject of the lien;

(f) "Obligations" means amount of tax and accrued interest claimed to be due by the municipality by the lien;

(g) "Default" means the date of filing of notice of a tax lien;

(h) "Person" means any individual, trust, partnership, association, company, limited liability company or corporation;

(i) "Purchase money security interest" means purchase money security interest as defined in section 42a-9-103a.

(1971, P.A. 722, S. 1; P.A. 77-604, S. 44, 84; P.A. 95-79, S. 25, 189; P.A. 01-132, S. 158.)

History: P.A. 77-604 redefined "goods" by substituting Subdiv. "(h)" for Subdiv. (f); P.A. 95-79 redefined "person" to include a limited liability company, effective May 31, 1995; P.A. 01-132 replaced Sec. 42a-9-105(1)(h) with Sec. 42a-9-102(a)(44) as the statutory reference for the definition of "goods", replaced Sec. 42a-9-306(1) with Sec. 42a-9-102(a)(64) as the statutory

reference for the definition of "proceeds" and replaced Sec. 42a-9-107 with Sec. 42a-9-103a as the statutory reference for the definition of "purchase money security interest".

Sec. 12-195b. Perfection. Priority. (a) If any personal property tax, other than a tax on a motor vehicle, due any municipality is not paid within the time limited by any local charter or ordinance, or in the event that the municipality, following the assessment date for such tax, has reason to believe that such tax will not be paid when due, the municipality shall have a lien, upon perfection as hereinafter provided, upon the goods situated in this state and owned by the taxpayer upon the date of perfection, or upon the goods thereafter acquired by the taxpayer. Such lien shall attach and become perfected at the time when notice of such lien is filed pursuant to the filing provisions of part 5 of article 9 of title 42a, except that the signature of the taxpayer against whose property the lien is claimed shall not be required on said notice of lien and, in each case, the notice of lien shall be filed as if the debtor were located in this state. Except as hereinafter provided, upon perfection, such lien shall have priority over all subsequently perfected liens and security interests. Such lien shall not attach to or be applicable to proceeds.

(b) On and after July 1, 1999, and except as otherwise provided by law, a notice of lien upon personal property for taxes payable to a municipality shall, once perfected under part 5 of article 9 of title 42a, have priority over all previously perfected liens and security interests and other encumbrances of record under the Connecticut Uniform Commercial Code. If more than one municipality perfects such a notice of lien on the same day, the priority of such liens shall be determined by the time of day such liens were perfected, and if perfected at the same time, the lien for the highest tax amount shall take precedence. As used in this section, "municipality" means any town, consolidated town and city, consolidated town and borough, borough, district, as defined in section 7-324, and any city not consolidated with a town.

(c) The provisions of this section shall not be construed to create any implication related to the priority of a lien perfected on or before June 30, 1999.

(1971, P.A. 722, S. 2; P.A. 99-283, S. 7, 10; P.A. 01-132, S. 159.)

History: P.A. 99-283 designated existing provisions as Subsec. (a) and added new Subsecs. (b) and (c) giving perfected personal property tax liens priority over all previously perfected liens, security interests and other recorded encumbrances, effective July 1, 1999; P.A. 01-132 amended Subsec. (a) to add provision that "in each case, the notice of lien shall be filed as if the debtor were located in this state" and replaced references to "part 4" with "part 5" of article 9 of title 42a in Subsecs. (a) and (b).

Sec. 12-195c. Notice of lien. Each such notice of lien shall contain such information as will identify (a) the owner of the property upon which the lien is claimed, (b) the residence or business address of such owner, (c) the specific property claimed to be subject to such lien, (d) the location of such property, (e) the amount of tax and accrued interest claimed due the municipality by said lien, (f) the tax year or years for which such lien is claimed, and (g) the municipality claiming the lien.

(1971, P.A. 722, S. 3.)

Sec. 12-195d. Effective period of lien. Limitation period. The lien shall be effective for a period of fifteen years from the date of filing unless discharged as provided in section 12-195g. A notice of tax lien shall not be effective if filed more than two years from the date of assessment for the taxes claimed to be due.

(1971, P.A. 722, S. 4; P.A. 85-396, S. 4.)

History: P.A. 85-396 extended term of the lien from 10 to 15 years.

Sec. 12-195e. Rights and remedies of municipality and taxpayer. A municipality which has filed a notice of tax lien and the taxpayer against whom said lien has been filed, shall have the rights and remedies of a secured party and debtor, respectively, as provided for in sections 42a-9-601 to 42a-9-628, inclusive, except that the municipality shall not have the right to propose to retain any property in satisfaction of the obligation as provided in section 42a-9-620. In proceeding to enforce said lien, the municipality shall observe the procedures applicable to a secured party under sections 42a-9-601 to 42a-9-628, inclusive.

(1971, P.A. 722, S. 5; P.A. 01-132, S. 160.)

History: P.A. 01-132 replaced references to Secs. 42a-9-501 to 42a-9-507, inclusive, with Secs. 42a-9-601 to 42a-9-628, inclusive, and replaced reference to Sec. 42a-9-505 with Sec. 42a-9-620.

Sec. 12-195f. Validity of liens. Even though notice of a lien has been filed by a municipality, such lien shall not be valid:

(1) With respect to a security interest which came into existence after tax lien filing but which (A) is in qualified property covered by the terms of a written agreement entered into before tax lien filing and constituting (i) a commercial transactions financing agreement, or (ii) an obligatory disbursement agreement, and (B) is protected under the laws of the state of Connecticut against a judgment lien arising, as of the time of tax lien filing, out of an unsecured obligation. (C) For purposes of this section, (i) the term "commercial transactions financing agreement" means an agreement, entered into by a person in the course of such person's trade or business, to make loans to the taxpayer, part or all of the security for repayment of said loans being inventory acquired by the taxpayer in the ordinary course of such taxpayer's trade or business, but such an agreement shall be treated as coming within the term only to the extent that such loan is made before the forty-sixth day after the date of tax lien filing or before the lender had actual notice or knowledge of such tax lien filing, whichever is earlier. (ii) The term "qualified property", when used with respect to a commercial transactions financing agreement, means inventory acquired by the taxpayer before the forty-sixth day after the date of tax lien filing. (iii) The term "obligatory disbursement agreement" means an agreement, entered into by a person in the course of such person's trade or business, to make disbursements, but such an agreement shall be treated as coming within the term only to the extent of disbursements which are required to be made by reason of the intervention of the rights of a person other than the taxpayer. (iv) The term "qualified property", when used with respect to an obligatory disbursement agreement, means property subject to the lien imposed by sections 12-195a to 12-

195g, inclusive, at the time of tax lien filing and, to the extent that the acquisition is directly traceable to the disbursements referred to in subparagraph (iii), property acquired by the taxpayer after tax lien filing. (v) The term "inventory" when used in this section means inventory as defined in subdivision (48) of subsection (a) of section 42a-9-102;

(2) With respect to a security interest which came into existence after tax lien filing by reason of disbursements made before the forty-sixth day after the date of tax lien filing, or before the person making such disbursements had actual notice or knowledge of tax lien filing, whichever is earlier, but only if such security interest (A) is in property (i) subject, at the time of tax lien filing, to the lien imposed by sections 12-195a to 12-195g, inclusive, and (ii) covered by the terms of a written agreement entered into before tax lien filing, and (B) is protected under the laws of the state of Connecticut against a judgment lien arising, as of the time of tax lien filing, out of an unsecured obligation;

(3) With respect to tangible personal property purchased at retail, as against a purchaser in the ordinary course of the seller's trade or business, unless at the time of such purchase such purchaser intends such purchase to, or knows such purchase will, hinder, evade, or defeat the collection of any tax under said sections;

(4) With respect to a purchase money security interest, if said purchase money security interest would be prior to a conflicting security interest in the same collateral under sections 42a-9-322 and 42a-9-324.

(1971, P.A. 722, S. 6; P.A. 96-180, S. 24, 166; P.A. 01-132, S. 161.)

History: P.A. 96-180 made technical relettering and renumbering changes to conform Subdivs., Subparas. and clauses with customary statutory usage, effective June 3, 1996; P.A. 01-132 amended Subdiv. (1) to replace Sec. 42a-9-109(4) with Sec. 42a-9-102(a)(48) as the statutory reference for the definition of "inventory" and make technical changes for purposes of gender neutrality and amended Subdiv. (4) to replace reference to Sec. 42a-9-312 with Secs. 42a-9-322 and 42a-9-324.

Sec. 12-195g. Discharge. If any lien created under sections 12-195a to 12-195g, inclusive, shall be discharged, then a certificate of discharge shall promptly be filed by the tax collector of the municipality which originally filed the notice of lien, or by the tax collector's successor with the Uniform Commercial Code Division of the office of the Secretary of the State in the same manner as termination statements are filed under section 42a-9-513. The municipal officer who has filed the notice of lien shall file a notice of discharge of the lien in the manner provided in this section if: A. The taxes for which the lien has been filed are fully paid together with all interest due thereon or; B. a cash bond or surety company bond is furnished to the municipality conditioned upon the payment of the amount liened together with interest due thereon within the effective period of the lien as hereinbefore provided or; C. a final judgment shall be rendered in favor of the taxpayer or others claiming an interest in the personal property liened determining that the tax is not owed, or that the lien is not valid. If the judgment shall determine that the tax is partially owed, then the officer who filed the notice of lien or the officer's successor shall within ten days of the rendition of the final judgment of the court file an amended tax lien for the actual

amount of tax found to be due by the court, which amended lien shall be effective as to the revised amount of the lien as of the date of the filing of the original notice of tax lien, and said officer or said officer's successor at the time of the filing of the amended tax lien shall also file a discharge of the original tax lien.

(1971, P.A. 722, S. 7; P.A. 01-132, S. 162.)

History: P.A. 01-132 replaced reference to Sec. 42a-9-404 with Sec. 42a-9-513 and made technical changes for purposes of gender neutrality.

Sec. 12-195h. Assignment of liens. Any municipality, by resolution of its legislative body, as defined in section 1-1, may assign, for consideration, any and all liens filed by the tax collector to secure unpaid taxes on real property as provided under the provisions of this chapter. The consideration received by the municipality shall be negotiated between the municipality and the assignee. The assignee or assignees of such liens shall have and possess the same powers and rights at law or in equity as such municipality and municipality's tax collector would have had if the lien had not been assigned with regard to the precedence and priority of such lien, the accrual of interest and the fees and expenses of collection. The assignee shall have the same rights to enforce such liens as any private party holding a lien on real property.

(P.A. 93-434, S. 19, 20.)

History: P.A. 93-434 effective June 30, 1993.

Change in marital status affecting ownership is not by itself good cause to open foreclosure judgment based on change in circumstances. 52 CA 52.

Assignee succeeds only to the assignor municipality's enforcement right empowered by Sec. 12-181, and not to the municipality's other authorized collection methods. 45 CS 435.

CHAPTER 208*

CORPORATION BUSINESS TAX

Sec. 12-213. Definitions. (a) When used in this part, unless the context otherwise requires:

(1) “Taxpayer” and “company” mean any corporation, foreign municipal electric utility, as defined in section 12-59, electric distribution company, as defined in section 16-1, electric supplier, as defined in section 16-1, generation entity or affiliate, as defined in section 16-1, joint stock company or association or any fiduciary thereof and any dissolved corporation which continues to conduct business but does not include a passive investment company or municipal utility, as defined in section 12-265;

(2) “Dissolved corporation” means any company which has terminated its corporate existence by resolution, expiration, decree or forfeiture;

(3) “Commissioner” means the Commissioner of Revenue Services;

(4) “Tax year” means the calendar year in which the tax is payable;

(5) “Income year” means the calendar year upon the basis of which net income is computed under this part, unless a fiscal year other than the calendar year has been established for federal income tax purposes, in which case it means the fiscal year so established or a period of less than twelve months ending as of the date on which liability under this chapter ceases to accrue by reason of dissolution, forfeiture, withdrawal, merger or consolidation;

(6) “Fiscal year” means the income year ending on the last day of any month other than December or an annual period which varies from fifty-two to fifty-three weeks elected by the taxpayer in accordance with the provisions of the Internal Revenue Code;

(7) “Paid” means “paid or accrued” or “paid or incurred”, construed according to the method of accounting upon the basis of which net income is computed under this part;

(8) “Received” means “received” or “accrued”, construed according to the method of accounting upon the basis of which net income is computed under this part;

(9) (A) “Gross income” means gross income, as defined in the Internal Revenue Code, and, in addition, means any interest or exempt interest dividends, as defined in Section 852(b)(5) of the Internal Revenue Code, received by the taxpayer or losses of other calendar or fiscal years, retroactive to include all calendar or fiscal years beginning after January 1, 1935, incurred by the taxpayer which are excluded from gross income for purposes of assessing the federal corporation net income tax, and in addition, notwithstanding any other provision of law, means interest or exempt interest dividends, as defined in said Section 852(b)(5) of the Internal Revenue Code, accrued on or after the application date, as defined in section 12-242ff, with respect to any obligation issued by or on behalf of the state, its agencies, authorities, commissions and other instrumentalities, or by or on behalf of its political subdivisions and their agencies, authorities, commissions and other instrumentalities;

(B) “Gross income” shall include (i) to the extent not properly includable in gross income for federal income tax purposes, an amount equal to fifty per cent of any distribution from a manufacturing reinvestment account used in accordance with subsection (c) of section 32-9zz to the extent that a contribution to such account was subtracted from gross income pursuant to subparagraph (F) of subdivision (1) of subsection (a) of section 12-217 in computing net income

for the current or a preceding income year, and (ii) to the extent not properly includable in gross income for federal income tax purposes, an amount equal to (I) any distribution from a manufacturing reinvestment account not used in accordance with subdivision (3) of subsection (c) of section 32-9zz to the extent that a contribution to such account was subtracted from gross income pursuant to subparagraph (F) of subdivision (1) of subsection (a) of section 12-217 in computing net income for the current or a preceding income year, and (II) any return of money from a manufacturing reinvestment account pursuant to subsection (d) of section 32-9zz to the extent that a contribution to such account was subtracted from gross income pursuant to subparagraph (F) of subdivision (1) of subsection (a) of section 12-217 in computing net income for the current or a preceding income year;

(C) "Gross income" shall not include the amount which for federal income tax purposes is treated as a dividend received by a domestic United States corporation from a foreign corporation on account of foreign taxes deemed paid by such domestic corporation, when such domestic corporation elects the foreign tax credit for federal income tax purposes;

(D) "Gross income" shall not include any amount which for federal income tax purposes is treated as a dividend received directly or indirectly by a taxpayer from a passive investment company;

(10) "Net income" means net earnings received during the income year and available for contributors of capital, whether they are creditors or stockholders, computed by subtracting from gross income the deductions allowed by the terms of section 12-217, except that in the case of a domestic insurance company which is a life insurance company "net income" means life insurance company taxable income (A) increased by any amount or amounts which have been deducted in the computation of gain or loss from operations in respect of (i) the life insurance company's share of tax-exempt interest, (ii) operations loss carry-backs and capital loss carry-backs and (iii) operations loss carry-overs and capital loss carry-overs arising in any taxable year commencing prior to January 1, 1973, and (B) reduced by any amount or amounts which have been deducted as operations loss carry-backs or capital loss carry-backs in the computation of gain or loss from operations for any taxable year commencing on or after January 1, 1973, but only to the extent that such amount or amounts, would, for federal tax purposes, have been deductible in the taxable year as operations loss carry-overs or capital loss carry-overs if they had not been deducted in a previous taxable year as carry-backs and provided no expense related to income, the taxation of which by the state of Connecticut is prohibited by the law or Constitution of the United States, as applied, or by the law or Constitution of this state, as applied, shall be deducted under this chapter and provided further no item may, directly or indirectly be excluded or deducted more than once;

(11) "Life insurance company" has the same meaning as it has under the Internal Revenue Code;

(12) "Life insurance company taxable income" has the same meaning as it has under the Internal Revenue Code;

(13) “Life insurance company’s share” has the same meaning as it has under the Internal Revenue Code;

(14) “Operations loss carry-over”, with respect to a life insurance company, has the same meaning as it has under the Internal Revenue Code;

(15) “Operations loss carry-back”, with respect to a life insurance company, has the same meaning as it has under the Internal Revenue Code;

(16) “Capital loss carry-over”, with respect to a life insurance company, has the same meaning as it has under the Internal Revenue Code;

(17) “Capital loss carry-back”, with respect to a life insurance company, has the same meaning as it has under the Internal Revenue Code;

(18) “Gain or loss from operations”, with respect to a life insurance company, has the same meaning as it has under the Internal Revenue Code;

(19) “Fiduciary” means any receiver, liquidator, referee, trustee, assignee or other fiduciary or officer or agent appointed by any court or by any other authority, except the Banking Commissioner acting as receiver or liquidator under the authority of the provisions of sections 36a-210 and 36a-218 to 36a-239, inclusive;

(20) (A) “Carrying on or doing business” means and includes each and every act, power or privilege exercised or enjoyed in this state, as an incident to, or by virtue of, the powers and privileges acquired by the nature of any organization whether the form of existence is corporate, associate, joint stock company or fiduciary, and includes the direct or indirect engaging in, transacting or conducting of activity in this state by an electric supplier, as defined in section 16-1, or generation entity or affiliate, as defined in section 16-1, for the purpose of establishing or maintaining a market for the sale of electricity or of electric generation services, as defined in section 16-1, to end use customers located in this state through the use of the transmission or distribution facilities of an electric distribution company, as defined in section 16-1, or, until unbundled in accordance with section 16-244e, electric company, as defined in section 16-1;

(B) A company that has contracted with a commercial printer for printing and distribution of printed material shall not be deemed to be carrying on or doing business in this state because of (i) the ownership or leasing by that company of tangible or intangible personal property located at the premises of the commercial printer in this state, (ii) the sale by that company of property of any kind produced or processed at and shipped or distributed from the premises of the commercial printer in this state, (iii) the activities of that company’s employees or agents at the premises of the commercial printer in this state, which activities relate to quality control, distribution or printing services performed by the printer, or (iv) the activities of any kind performed by the commercial printer in this state for or on behalf of that company;

(C) A company that participates in a trade show or shows at the convention center, as defined in subdivision (3) of section 32-600, shall not be deemed to be carrying on or doing business in this state, regardless of whether the company has employees or other staff present at such trade

shows, provided such company's activity at such trade shows is limited to displaying goods or promoting services, no sales are made, any orders received are sent outside this state for acceptance or rejection and are filled from outside this state, and provided further that such participation is not more than fourteen days, or part thereof, in the aggregate during the company's income year for federal income tax purposes;

(21) "Alternative energy system" means design systems, equipment or materials which utilize as their energy source solar, wind, water or biomass energy in providing space heating or cooling, water heating or generation of electricity, but shall not include wood-burning stoves;

(22) "S corporation" means any corporation which is an S corporation for federal income tax purposes and includes any subsidiary of such S corporation that is a qualified subchapter S subsidiary, as defined in Section 1361(b)(3)(B) of the Internal Revenue Code, all of whose assets, liabilities and items of income, deduction and credit are treated under the Internal Revenue Code, and shall be treated under this chapter, as assets, liabilities and such items, as the case may be, of such S corporation;

(23) "Internal Revenue Code" means the Internal Revenue Code of 1986, or any subsequent internal revenue code of the United States, as from time to time amended, effective and in force on the last day of the income year;

(24) "Partnership" means a partnership, as defined in the Internal Revenue Code, and includes a limited liability company that is treated as a partnership for federal income tax purposes;

(25) "Partner" means a partner, as defined in the Internal Revenue Code, and includes a member of a limited liability company that is treated as a partnership for federal income tax purposes;

(26) "Investment partnership" means a limited partnership that meets the gross income requirement of Section 851(b)(2) of the Internal Revenue Code, except that income and gains from commodities that are not described in Section 1221(1) of the Internal Revenue Code or from futures, forwards and options with respect to such commodities shall be included in income which qualifies to meet such gross income requirement, provided such commodities are of a kind customarily dealt with in an organized commodity exchange and the transaction is of a kind customarily consummated at such place, as required by Section 864(b)(2)(B)(iii) of the Internal Revenue Code. To the extent that such a partnership has income and gains from commodities that are not described in Section 1221(1) of the Internal Revenue Code or from futures, forwards and options with respect to such commodities, such income and gains must be derived by a partnership which is not a dealer in commodities and is trading for its own account as described in Section 864(b)(2)(B)(ii) of the Internal Revenue Code. The term "investment partnership" does not include a dealer, within the meaning of Section 1236 of the Internal Revenue Code, in stocks or securities;

(27) "Passive investment company" means any corporation which is a related person to a financial service company, as defined in section 12-218b, or to an insurance company, as defined in section 12-218b, and (A) employs not less than five full-time equivalent employees in the

state; (B) maintains an office in the state; and (C) confines its activities to the purchase, receipt, maintenance, management and sale of its intangible investments, and the collection and distribution of the income from such investments, including, but not limited to, interest and gains from the sale, transfer or assignment of such investments or from the foreclosure upon or sale, transfer or assignment of the collateral securing such investments. For purposes of this subdivision, "intangible investments" shall be limited to loans secured by real property, as defined in section 12-218b, including a line of credit which is a loan secured by real property and which permits future advances by the passive investment company; the collateral or an interest in the collateral that secured such loans if the sale of such collateral or interest is actively marketed by or on behalf of the passive investment company; and any short-term investment of cash held by the passive investment company which cash is reasonably necessary for the operations of such passive investment company;

(28) (A) "Captive real estate investment trust" means, except as provided in subparagraph (B) of this subdivision, a corporation, a trust or an association (i) that is considered a real estate investment trust for the taxable year under Section 856 of the Internal Revenue Code; (ii) that is not regularly traded on an established securities market; (iii) in which more that fifty per cent of the voting power, beneficial interests or shares are owned or controlled, directly or constructively, by a single entity that is subject to Subchapter C of Chapter 1 of the Internal Revenue Code; and (iv) that is not a qualified real estate investment trust, as defined in subdivision (3) of subsection (a) of section 12-217.

(B) "Captive real estate investment trust" does not include a corporation, a trust or an association, in which more than fifty per cent of the entity's voting power, beneficial interests or shares are owned by a single entity described in subparagraph (A)(iii) of this subdivision that is owned or controlled, directly or constructively, by (i) a corporation, a trust or an association that is considered a real estate investment trust under Section 856 of the Internal Revenue Code; (ii) a person exempt from taxation under Section 501 of the Internal Revenue Code; (iii) a listed property trust or other foreign real estate investment trust that is organized in a country that has a tax treaty with the United States Treasury Department governing the tax treatment of these trusts; or (iv) a real estate investment trust that is intended to become regularly traded on an established securities market, and that satisfies the requirements of Sections 856(a)(5) and 856(a)(6) of the Internal Revenue Code, as determined under Section 856(h) of the Internal Revenue Code;

(C) For purposes of this subdivision, the constructive ownership rules of Section 318 of the Internal Revenue Code, as modified by Section 856(d)(5) of the Internal Revenue Code, apply to the determination of the ownership of stock, assets or net profits of any person.

(b) As used in sections 12-214, 12-218 and 12-219a:

(1) "Limited partner" means a limited partner of a limited partnership that is treated as a partnership for federal income tax purposes and includes a member of a limited liability company that is treated as a partnership for federal income tax purposes and that is managed by managers, if such member is not a member-manager of such company;

(2) “General partner” means a partner of a general partnership, a general partner of a limited partnership that is treated as a partnership for federal income tax purposes and a partner of a limited liability partnership and includes a member of a limited liability company that is treated as a partnership for federal income tax purposes if such company is managed by managers and such member is a member-manager of such company, or if such company is not managed by managers;

(3) “Member-manager” means a member of a limited liability company that is treated as a partnership for federal income tax purposes, which member is, alone or together with others, vested with the management of the business, property and affairs of the limited liability company;

(4) “Proportionate part” means, with respect to a partner of a partnership, the percentage that the partnership used to determine such partner’s distributive share of the ordinary income or loss of the partnership in an income year;

(5) “Derived from or connected with sources within this state” has the same meaning as it has under chapter 229 and the regulations adopted thereunder;

(6) “Distributive share” means, with respect to a partner of a partnership, such partner’s distributive share of ordinary income or loss as determined for federal income tax purposes in an income year.

Sec. 12-216. Payment of tax by out-of-state corporations. The tax imposed by this part upon corporations or associations carrying on or doing business or having the right to carry on or do business in this state, which corporations or associations are organized and exist under and by virtue of the laws of some other state, territory or country or are organized and exist without any specific statutory authority, shall be paid by such corporations or associations for the benefit and protection of the government and laws of this state, it being the purpose of this section to require the payment of a tax by all corporations or associations carrying on or doing business in this state, but not organized under the laws of this state, as an additional recompense for protection of the activities in this state of such corporations or associations.

Sec. 12-217i. Tax credits for investments in vehicles powered by clean alternative fuels or electricity, for construction of or improvements to alternative fuel filling stations and for converting motor vehicles to utilize alternative fuels. (a) There shall be allowed a credit for any taxpayer against the tax imposed by this chapter, chapter 209, 210, 211 or 212 in any income year or calendar quarter, as the case may be, commencing prior to January 1, 2008, in an amount

equal to ten per cent of the amount of expenditures paid or incurred during such income year or such quarter, as the case may be, for the incremental cost of purchasing a vehicle which is exclusively powered by a clean alternative fuel.

(b) There shall be allowed a credit for any taxpayer against the tax imposed by this chapter in any income year commencing on or after January 1, 1994, and prior to January 1, 2008, in an amount equal to fifty per cent of the amount of expenditures, other than those described in subsection (a) of this section, paid or incurred during such income year directly for (1) the construction of any filling station or improvements to any existing filling station in order to provide compressed natural gas, liquefied petroleum gas or liquefied natural gas; (2) the purchase and installation of conversion equipment incorporated into or used in converting vehicles powered by any other fuel to either exclusive use of clean alternative fuel or dual use of such other fuel and a clean alternative fuel, including, but not limited to, storage cylinders, cylinder brackets, regulated mixers, fill valves, pressure regulators, solenoid valves, fuel gauges, electronic ignitions and alternative fuel delivery lines, if such converted vehicles, after conversion, meet generally accepted standards, including, but not limited to, the standards set by the American Gas Association, the National Fire Protection Association, the American National Standards Institute, the American Society of Testing Materials or the American Society of Mechanical Engineers; or (3) the purchase and installation of equipment incorporated into or used in a compressed natural gas, liquefied petroleum gas or liquefied natural gas filling or electric recharging station for vehicles powered by a clean alternative fuel, including, but not limited to, compressors, storage cylinders, associated framing, tubing and fittings, valves and fuel poles and fuel delivery lines.

(c) If the amount of any credit provided in this section exceeds the amount of tax otherwise payable in the income year or calendar quarter, as the case may be, in which such expenditure was paid or incurred, the balance of any such credit remaining may be taken in any of the three succeeding income years or twelve succeeding calendar quarters, respectively. Any taxpayer allowed such a tax credit against the tax imposed under this chapter, chapter 209, 210, 211 or 212 shall not be allowed such credit under more than one of said chapters. As used in this section "clean alternative fuel" shall mean compressed natural gas, liquefied petroleum gas, liquefied natural gas or electricity when used as a motor vehicle fuel and "incremental cost" shall mean the difference between the purchase price of a vehicle which is exclusively powered by a clean alternative fuel and the manufacturer's suggested retail price of a comparably equipped vehicle which is not so powered.

Sec. 12-217t. Tax credit for personal property taxes paid on electronic data processing equipment. (a) There shall be allowed as a credit against the tax imposed by chapter 207, this chapter, chapter 208a, 209, 210, 211, or 212 or against the tax imposed pursuant to section 12-202a in an amount determined under the provisions of subsection (b) of this section with respect to the personal property taxes paid during any income year, on electronic data processing equipment. For the purposes of this section "electronic data processing equipment" means computers, printers, peripheral computer equipment, bundled software and any computer-based equipment acting as a computer as defined under Section 168 of the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time

to time amended, and any other such equipment reported as a Code 20 on the Personal Property Declaration as prescribed by the Secretary of the Office of Policy and Management pursuant to section 12-27.

(b) The amount allowed as a credit in any income year shall be the full amount of the tax on such electronic data processing equipment paid pursuant to section 12-71 or 12-80a, and as defined under Section 168 of the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended, provided no credit shall be allowed for the payment of any interest or penalty on the tax.

(c) The credit provided for by this section shall be allowed for any taxes owed on the grand list of October 1, 1994, and each grand list annually thereafter or included in the list prescribed under section 12-80a for such grand list. Such credits shall first be used by the taxpayer against the corporation business tax under this chapter, if any, and then may be used against any tax paid by the taxpayer under the provisions of chapter 207, 208a, 209, 210, 211 or 212 or the tax imposed upon a health care center under section 12-202a. The amount of credits allowable under this section in any tax year against the taxes imposed by chapter 207, 208, 208a, 209, 210, 211 or 212 or against the tax imposed on health care centers, under the provisions of section 12-202a, shall be allowable only after all other credits allowable against such taxes for such tax year have been applied.

(d) In the case of leased electronic data processing equipment, the lessee, not the lessor, shall be entitled to claim the credit allowed pursuant to this section if the lease by its terms or operation imposes on the lessee the cost of the personal property taxes on such equipment, provided the lessor and lessee may elect, in writing, that the lessor may claim the credit provided by this section. The lessor shall provide a copy of such election to the Commissioner of Revenue Services, upon the request of said commissioner.

(e) In the case of taxpayers filing a combined return pursuant to section 12-223a, the credit provided by this section shall be allowed on a combined basis, such that the amount of personal property taxes paid by such taxpayers with respect to such equipment may be claimed as a tax credit against the combined tax liability of such taxpayers as determined under this chapter. Credits available to taxpayers which are subject to tax under this chapter but not subject to tax under chapter 207, 208a, 209, 210, 211 or 212 or the tax imposed on health care centers under the provisions of section 12-202a shall be used prior to credits of companies included in such combined return which are also subject to tax under said chapter 207, 208a, 209, 210, 211 or 212 or the tax imposed upon health centers pursuant to the provisions of section 12-202a.

(f) If the amount of credit allowable under this section exceeds the sum of (1) the corporation business tax, if any, and (2) any taxes imposed by chapter 207, 208a, 209, 210, 211 or 212 paid by the taxpayer, after all other credits allowable against such taxes have first been applied, then any balance of the credit allowable under this section remaining may be taken in any of the five succeeding income years.

Sec. 12-227. Interest on refunds. (a) To any refunds granted as a result of overpayment of any tax imposed under this chapter or chapter 209, there shall, except as otherwise provided in subsection (b) or (c) of this section, be added interest at the rate of two-thirds of one per cent for each month and fraction of a month from the date of making such overpayment to a date, to be determined by the Commissioner of Revenue Services, preceding the date of the refund check by not more than thirty days.

(b) (1) Notwithstanding any provision of subsection (a) of this section, in the case of an overpayment of tax reported on a tax return, no interest shall be allowed or paid under this section on such overpayment for any month or fraction thereof before (A) the ninety-first day after the last day prescribed for filing the tax return on which such overpayment was reported, determined without regard to any extension of time for filing, or (B) the ninety-first day after the date such return was filed, whichever is later.

(2) Notwithstanding any provision of subsection (a) of this section, in the case of an overpayment of tax reported on an amended tax return, no interest shall be allowed or paid under this section on such overpayment for any month or fraction thereof before the ninety-first day after the date such amended tax return was filed. For purposes of this subsection, any amended return filed before the last day prescribed for filing the tax return for such year, determined without regard to any extension of time for filing, shall be considered as filed on such last day.

(c) For purposes of this section, a tax return or amended tax return shall not be treated as filed until it is filed in processible form. A tax return or amended tax return is in a processible form if such return is filed on a permitted form, and such return contains the taxpayer's name, address and identifying number and the required signatures, and sufficient required information, whether on the return or on required attachments, to permit the mathematical verification of tax liability shown on the return.

Sec. 12-241. Tax to be in lieu of other taxes. The taxes imposed by this part, and in the case of domestic insurance companies by chapter 207, shall be in lieu of all other taxes upon the intangible assets of any company, or upon the intangible assets of an employee's stock bonus, pension or profit-sharing trust established by any company, which trust is exempt from federal income taxation. As to any motor bus company engaged in the business of carrying passengers for hire over the highways of the state in common carrier motor vehicles, the tax imposed by this chapter shall be in lieu of all other taxes upon all common carrier motor buses owned by such company and used exclusively in the business of carrying passengers for hire and upon the franchises of such company, in lieu of fifty per cent of all other taxes on the real property and tangible personal property of a Connecticut motor bus company, other than motor buses, which real and tangible personal property is used directly in the conduct of its motor bus business, and in lieu of all other taxes upon or measured by income derived by such company from such operations, but receipts of any such company from activities other than such operations shall be unaffected by the provisions hereof, and the provisions hereof shall not be construed as exempting any company from taxation on its real estate and personal property other than common carrier motor buses used exclusively in the business of carrying passengers for hire, except as herein provided in the case of a Connecticut motor bus company, or from complying

with the provisions of the general statutes relating to fees payable to the Commissioner of Motor Vehicles or for the licensing and registration of motor vehicles.

Sec. 12-241a. Definition. As used in section 12-241, "Connecticut motor bus company" means any common carrier motor bus company, organized in this state and engaged in the business of carrying passengers for hire, to which a certificate has been issued under the provisions of section 13b-80 and seventy-five per cent of whose gross operating revenue in each calendar year is derived from operations within the state.

CHAPTER 210

RAILROAD COMPANIES TAX

Sec. 12-255. Tax to be in lieu of certain other taxes. The tax provided for in this chapter upon the gross earnings of each corporation included in section 12-249 shall be in lieu of all other taxes in this state for the year ended the thirty-first day of December of the year for which such statement is required to be made on its rights, franchises, funded and floating debt and property in this state, and on the property of each corporation, which property is operated in this state by any such corporation so liable to such tax upon gross earnings, but the real estate in this state owned by such corporation, or by a corporation whose property is operated by it, when not used exclusively for railroad purposes, shall be assessed and taxed where it is located.

CHAPTER 211*

COMMUNITY ANTENNA TELEVISION SYSTEMS AND ONE-WAY SATELLITE TRANSMISSION BUSINESSES TAX

Sec. 12-256. Tax on gross earnings of community antenna television systems, one-way satellite transmission businesses and certified competitive video service providers. (a) For purposes of this section, "quarterly period" means a period of three calendar months commencing on the first day of January, April, July or October and ending on the last day of March, June, September or December, respectively.

(b) Each person operating a community antenna television system under chapter 289 or a certified competitive video service pursuant to sections 16-331e to 16-331o, inclusive, and each person operating a business that provides one-way transmission to subscribers of video programming by satellite, shall pay a quarterly tax upon the gross earnings from (1) the lines, facilities, apparatus and auxiliary equipment in this state used for operating a community antenna television system, or (2) the transmission to subscribers in this state of video programming by satellite or by a certified competitive video service provider, as the case may be. No deduction shall be allowed from such gross earnings for operations related to commissions, rebates or other payments, except such refunds as arise from errors or overcharges. On or before the last day of the month next succeeding each quarterly period, each such person shall render to the commissioner a return on forms prescribed or furnished by the commissioner, signed by the person performing the duties of treasurer or an authorized agent or officer of the system or service operated by such person, which return shall include information regarding the name and location within this state of such system or service and the total amount of gross earnings derived from such operations and such other facts as the commissioner may require for the purpose of making any computation required by this chapter.

(c) For purposes of this chapter, a holder of a certificate of cable franchise authority under section 16-331p, and a community antenna television company issued a certificate of video franchise authority under section 16-331e for any service area in which it was not certified to provide community antenna television service pursuant to section 16-331 on or before October 1, 2007, shall be treated as a person operating a community antenna television system under chapter 289.

CHAPTER 212A*

PUBLIC SERVICE COMPANIES TAX

Sec. 12-268j. Tax to be in lieu of certain other taxes. (a) The taxation provided for in chapter 211 upon gross earnings in any year shall be in lieu of all taxes with respect to such year on (1) tangible personal property used solely and exclusively in a business so specified by a company included in section 12-256, and (2) for assessment years commencing on October 1, 2007, October 1, 2008, and October 1, 2009, all tangible personal property acquired on or after October 1, 2007, and on or before September 30, 2010, to upgrade an existing telecommunications network, even if the tangible personal property is used solely or in part in the provision of competitive video programming service, in a business so specified by a company included in section 12-256.

(b) The taxation provided for in chapter 211 upon gross earnings in any year shall be in lieu of all taxes with respect to such year on part of the tangible personal property that is 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 chapter

219. The portion of such property in lieu of which taxation is provided for in chapter 211 and which is exempt from property tax is determined as provided in section 12-80b, except as provided in subsection (a) of this section.

CHAPTER 219*

SALES AND USE TAXES

Sec. 12-407. Definitions. (a) Whenever used in this chapter:

(1) "Person" means and includes any individual, firm, copartnership, joint venture, association, association of persons however formed, social club, fraternal organization, corporation, limited liability company, foreign municipal electric utility as defined in section 12-59, estate, trust, fiduciary, receiver, trustee, syndicate, the United States, this state or any political subdivision thereof or any group or combination acting as a unit, and any other individual or officer acting under the authority of any court in this state.

(2) "Sale" and "selling" mean and include:

(A) Any transfer of title, exchange or barter, conditional or otherwise, in any manner or by any means whatsoever, of tangible personal property for a consideration;

(B) Any withdrawal, except a withdrawal pursuant to a transaction in foreign or interstate commerce, of tangible personal property from the place where it is located for delivery to a point in this state for the purpose of the transfer of title, exchange or barter, conditional or otherwise, in any manner or by any means whatsoever, of the property for a consideration;

(C) The producing, fabricating, processing, printing or imprinting of tangible personal property for a consideration for consumers who furnish either directly or indirectly the materials used in the producing, fabricating, processing, printing or imprinting, including, but not limited to, sign construction, photofinishing, duplicating and photocopying;

(D) The furnishing and distributing of tangible personal property for a consideration by social clubs and fraternal organizations to their members or others;

(E) The furnishing, preparing, or serving for a consideration of food, meals or drinks;

(F) A transaction whereby the possession of property is transferred but the seller retains the title as security for the payment of the price;

(G) A transfer for a consideration of the title of tangible personal property which has been produced, fabricated or printed to the special order of the customer, or of any publication, including, but not limited to, sign construction, photofinishing, duplicating and photocopying;

(H) A transfer for a consideration of the occupancy of any room or rooms in a hotel or lodging house for a period of thirty consecutive calendar days or less;

(I) The rendering of certain services, as defined in subdivision (37) of this subsection, for a consideration, exclusive of such services rendered by an employee for the employer;

(J) The leasing or rental of tangible personal property of any kind whatsoever, including, but not limited to, motor vehicles, linen or towels, machinery or apparatus, office equipment and data processing equipment, provided for purposes of this subdivision and the application of sales and use tax to contracts of lease or rental of tangible personal property, the leasing or rental of any motion picture film by the owner or operator of a motion picture theater for purposes of display at such theater shall not constitute a sale within the meaning of this subsection;

(K) The rendering of telecommunications service, as defined in subdivision (26) of this subsection, for a consideration on or after January 1, 1990, exclusive of any such service rendered by an employee for the employer of such employee, subject to the provisions related to telecommunications service in accordance with section 12-407a;

(L) (i) The rendering of community antenna television service, as defined in subdivision (27) of this subsection, for a consideration on or after January 1, 1990, exclusive of any such service rendered by an employee for the employer of such employee. For purposes of this chapter, "community antenna television service" includes service provided by a holder of a certificate of cable franchise authority pursuant to section 16-331p, and service provided by a community antenna television company issued a certificate of video franchise authority pursuant to section 16-331e for any service area in which it was not certified to provide community antenna television service pursuant to section 16-331 on or before October 1, 2007;

(ii) The rendering of certified competitive video service, as defined in subdivision (38) of this subsection, for consideration on or after October 1, 2007, exclusive of any such service rendered by an employee for the employer of such employee;

(M) The transfer for consideration of space or the right to use any space for the purpose of storage or mooring of any noncommercial vessel, exclusive of dry or wet storage or mooring of such vessel during the period commencing on the first day of November in any year to and including the thirtieth day of April of the next succeeding year;

(N) The sale for consideration of naming rights to any place of amusement, entertainment or recreation within the meaning of subdivision (3) of section 12-540;

(O) The transfer for consideration of a prepaid telephone calling service, as defined in subdivision (34) of this subsection, and the recharge of a prepaid telephone calling service, provided, if the sale or recharge of a prepaid telephone calling service does not take place at the retailer's place of business and an item is shipped by the retailer to the customer, the sale or recharge shall be deemed to take place at the customer's shipping address, but, if such sale or recharge does not take place at the retailer's place of business and no item is shipped by the retailer to the customer, the sale or recharge shall be deemed to take place at the customer's billing address or the location associated with the customer's mobile telephone number; and

(P) The furnishing by any person, for a consideration, of space for storage of tangible personal property when such person is engaged in the business of furnishing such space, but "sale" and

"selling" do not mean or include the furnishing of space which is used by a person for residential purposes. As used in this subparagraph, "space for storage" means secure areas, such as rooms, units, compartments or containers, whether accessible from outside or from within a building, that are designated for the use of a customer, where the customer can store and retrieve property, including self-storage units, mini-storage units and areas by any other name to which the customer has either unlimited free access or free access within reasonable business hours or upon reasonable notice to the service provider to add or remove property, but does not mean the rental of an entire building, such as a warehouse. For purposes of this subparagraph, furnishing space for storage shall not include general warehousing and storage, where the warehouse typically handles, stores and retrieves a customer's property using the warehouse's staff and equipment and does not allow the customer free access to the storage space and shall not include accepting specific items of property for storage, such as clothing at a dry cleaning establishment or golf bags at a golf club.

(3) (A) "Retail sale" or "sale at retail" means and includes a sale for any purpose other than resale in the regular course of business of tangible personal property or a transfer for a consideration of the occupancy of any room or rooms in a hotel or lodging house for a period of thirty consecutive calendar days or less, or the rendering of any service described in subdivision (2) of this subsection. The delivery in this state of tangible personal property by an owner or former owner thereof or by a factor, if the delivery is to a consumer pursuant to a retail sale made by a retailer not engaged in business in this state, is a retail sale in this state by the person making the delivery. Such person shall include the retail selling price of the property in such person's gross receipts.

(B) "Retail sale" or "sale at retail" does not include any sale of any tangible personal property, where, no later than one hundred twenty days after the original sale, the original purchaser sells or becomes contractually obligated to sell such property to a retailer who is contractually obligated to lease such property back to such original purchaser in a lease that is taxable under this chapter or the sale of such property by the original purchaser to the retailer who is contractually obligated to lease such property back to such original purchaser in a lease that is taxable under this chapter. If the original purchaser has paid sales or use tax on the original sale of such property to the original purchaser, such original purchaser may (i) claim a refund of such tax under the provisions of section 12-425, upon presentation of proof satisfactory to the commissioner that the mutual contractual obligations described in this subparagraph were undertaken no later than one hundred twenty days after the original sale and that such tax was paid to the original retailer on the original sale and was remitted to the commissioner by such original retailer or by such original purchaser, or (ii) issue at the time of such original sale or no later than one hundred twenty days thereafter a certificate, in the form prescribed by the commissioner, to the original retailer certifying that the mutual contractual obligations described in this subparagraph have been undertaken. If such certificate is issued to the original retailer at the time of the original sale, no tax on the original sale shall be collected by the original retailer from the original purchaser. If the certificate is issued after the time of the original sale but no later than one hundred twenty days thereafter, the original retailer shall refund to the original purchaser the tax collected on the original sale and, if the original retailer has previously remitted the tax to the commissioner, the original retailer may either treat the amount so refunded as a credit against the tax due on the return next filed under this chapter, or claim a refund under

section 12-425. If such certificate is issued no later than one hundred twenty days after the time of the original sale but the tangible personal property originally purchased is not, in fact, subsequently leased by the original purchaser, such original purchaser shall be liable for and be required to pay the tax due on the original sale.

(4) "Storage" includes any keeping or retention in this state for any purpose except sale in the regular course of business or subsequent use solely outside this state of tangible personal property purchased from a retailer.

(5) "Use" includes the exercise of any right or power over tangible personal property incident to the ownership of that property, except that it does not include the sale of that property in the regular course of business.

(6) "Storage" and "use" do not include (A) keeping, retaining or exercising any right or power over tangible personal property shipped or brought into this state for the purpose of subsequently transporting it outside the state for use thereafter solely outside the state, or for the purpose of being processed, fabricated or manufactured into, attached to or incorporated into, other tangible personal property to be transported outside the state and thereafter used solely outside the state, or (B) keeping, retaining or exercising any right or power over tangible personal property acquired by the customer of a commercial printer while such property is located at the premises of the commercial printer in this state pursuant to a contract with such printer for printing and distribution of printed material if the commercial printer could have acquired such property without application of tax under this chapter.

(7) "Purchase" and "purchasing" means and includes: (A) Any transfer, exchange or barter, conditional or otherwise, in any manner or by any means whatsoever, of tangible personal property or of the occupancy of any room or rooms in a hotel or lodging house for a period of thirty consecutive calendar days or less for a consideration; (B) a transaction whereby the possession of property is transferred but the seller retains the title as security for the payment of the price; (C) a transfer for a consideration of tangible personal property which has been produced, fabricated or printed to the special order of the customer, or of any publication; (D) when performed outside this state or when the customer gives a resale certificate pursuant to section 12-410, the producing, fabricating, processing, printing or imprinting of tangible personal property for a consideration for consumers who furnish either directly or indirectly the materials used in the producing, fabricating, processing, printing or imprinting; (E) the acceptance or receipt of any service described in any of the subparagraphs of subdivision (2) of this subsection; (F) any leasing or rental of tangible personal property. Wherever in this chapter reference is made to the purchase or purchasing of tangible personal property, it shall be construed to include purchases as described in this subsection.

(8) (A) "Sales price" means the total amount for which tangible personal property is sold by a retailer, the total amount of rent for which occupancy of a room is transferred by an operator, the total amount for which any service described in subdivision (2) of this subsection is rendered by a retailer or the total amount of payment or periodic payments for which tangible personal property is leased by a retailer, valued in money, whether paid in money or otherwise, which amount is due and owing to the retailer or operator and, subject to the provisions of subdivision

(1) of section 12-408, whether or not actually received by the retailer or operator, without any deduction on account of any of the following: (i) The cost of the property sold; (ii) the cost of materials used, labor or service cost, interest charged, losses or any other expenses; (iii) for any sale occurring on or after July 1, 1993, any charges by the retailer to the purchaser for shipping or delivery, notwithstanding whether such charges are separately stated in a written contract, or on a bill or invoice rendered to such purchaser or whether such shipping or delivery is provided by the retailer or a third party. The provisions of subparagraph (A) (iii) of this subdivision shall not apply to any item exempt from taxation pursuant to section 12-412. Such total amount includes any services that are a part of the sale; except as otherwise provided in subparagraph (B)(v) or (B)(vi) of this subdivision, any amount for which credit is given to the purchaser by the retailer, and all compensation and all employment-related expenses, whether or not separately stated, paid to or on behalf of employees of a retailer of any service described in subdivision (2) of this subsection.

(B) "Sales price" does not include any of the following: (i) Cash discounts allowed and taken on sales; (ii) any portion of the amount charged for property returned by purchasers, which upon rescission of the contract of sale is refunded either in cash or credit, provided the property is returned within ninety days from the date of purchase; (iii) the amount of any tax, not including any manufacturers' or importers' excise tax, imposed by the United States upon or with respect to retail sales whether imposed upon the retailer or the purchaser; (iv) the amount charged for labor rendered in installing or applying the property sold, provided such charge is separately stated and exclusive of such charge for any service rendered within the purview of subparagraph (I) of subdivision (37) of this subsection; (v) unless the provisions of subdivision (4) of section 12-430 or of section 12-430a are applicable, any amount for which credit is given to the purchaser by the retailer, provided such credit is given solely for property of the same kind accepted in part payment by the retailer and intended by the retailer to be resold; (vi) the full face value of any coupon used by a purchaser to reduce the price paid to a retailer for an item of tangible personal property, whether or not the retailer will be reimbursed for such coupon, in whole or in part, by the manufacturer of the item of tangible personal property or by a third party; (vii) the amount charged for separately stated compensation, fringe benefits, workers' compensation and payroll taxes or assessments paid to or on behalf of employees of a retailer who has contracted to manage a service recipient's property or business premises and renders management services described in subparagraph (I) or (J) of subdivision (37) of this subsection, provided, the employees perform such services solely for the service recipient at its property or business premises and "sales price" shall include the separately stated compensation, fringe benefits, workers' compensation and payroll taxes or assessments paid to or on behalf of any employee of the retailer who is an officer, director or owner of more than five per cent of the outstanding capital stock of the retailer. Determination whether an employee performs services solely for a service recipient at its property or business premises for purposes of this subdivision shall be made by reference to such employee's activities during the time period beginning on the later of the commencement of the management contract, the date of the employee's first employment by the retailer or the date which is six months immediately preceding the date of such determination; (viii) the amount charged for separately stated compensation, fringe benefits, workers' compensation and payroll taxes or assessments paid to or on behalf of (I) a leased employee, or (II) a worksite employee by a professional employer organization pursuant to a professional employer agreement. For purposes of this subparagraph, an employee shall be

treated as a leased employee if the employee is provided to the client at the commencement of an agreement with an employee leasing organization under which at least seventy-five per cent of the employees provided to the client at the commencement of such initial agreement qualify as leased employees pursuant to Section 414(n) of the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended, or the employee is added to the client's workforce by the employee leasing organization subsequent to the commencement of such initial agreement and qualifies as a leased employee pursuant to Section 414(n) of said Internal Revenue Code of 1986 without regard to subparagraph (B) of paragraph (2) thereof. A leased employee, or a worksite employee subject to a professional employer agreement, shall not include any employee who is hired by a temporary help service and assigned to support or supplement the workforce of a temporary help service's client; (ix) any amount received by a retailer from a purchaser as the battery deposit that is required to be paid under subsection (a) of section 22a-245h; the refund value of a beverage container that is required to be paid under subsection (a) of section 22a-244; or a deposit that is required by law to be paid by the purchaser to the retailer and that is required by law to be refunded to the purchaser by the retailer when the same or similar tangible personal property is delivered as required by law to the retailer by the purchaser, if such amount is separately stated on the bill or invoice rendered by the retailer to the purchaser; and (x) the amount charged for separately stated compensation, fringe benefits, workers' compensation and payroll taxes or assessments paid to a media payroll services company, as defined in this subsection.

(9) (A) "Gross receipts" means the total amount of the sales price from retail sales of tangible personal property by a retailer, the total amount of the rent from transfers of occupancy of rooms by an operator, the total amount of the sales price from retail sales of any service described in subdivision (2) of this subsection by a retailer of services, or the total amount of payment or periodic payments from leases or rentals of tangible personal property by a retailer, valued in money, whether received in money or otherwise, which amount is due and owing to the retailer or operator and, subject to the provisions of subdivision (1) of section 12-408, whether or not actually received by the retailer or operator, without any deduction on account of any of the following: (i) The cost of the property sold; however, in accordance with such regulations as the Commissioner of Revenue Services may prescribe, a deduction may be taken if the retailer has purchased property for some other purpose than resale, has reimbursed the retailer's vendor for tax which the vendor is required to pay to the state or has paid the use tax with respect to the property, and has resold the property prior to making any use of the property other than retention, demonstration or display while holding it for sale in the regular course of business. If such a deduction is taken by the retailer, no refund or credit will be allowed to the retailer's vendor with respect to the sale of the property; (ii) the cost of the materials used, labor or service cost, interest paid, losses or any other expense; (iii) for any sale occurring on or after July 1, 1993, except for any item exempt from taxation pursuant to section 12-412, any charges by the retailer to the purchaser for shipping or delivery, notwithstanding whether such charges are separately stated in the written contract, or on a bill or invoice rendered to such purchaser or whether such shipping or delivery is provided by the retailer or a third party. The total amount of the sales price includes any services that are a part of the sale; all receipts, cash, credits and property of any kind; except as otherwise provided in subparagraph (B)(v) or (B)(vi) of this subdivision, any amount for which credit is allowed by the retailer to the purchaser; and all compensation and all

employment-related expenses, whether or not separately stated, paid to or on behalf of employees of a retailer of any service described in subdivision (2) of this subsection.

(B) "Gross receipts" do not include any of the following: (i) Cash discounts allowed and taken on sales; (ii) any portion of the sales price of property returned by purchasers, which upon rescission of the contract of sale is refunded either in cash or credit, provided the property is returned within ninety days from the date of sale; (iii) the amount of any tax, not including any manufacturers' or importers' excise tax, imposed by the United States upon or with respect to retail sales whether imposed upon the retailer or the purchaser; (iv) the amount charged for labor rendered in installing or applying the property sold, provided such charge is separately stated and exclusive of such charge for any service rendered within the purview of subparagraph (I) of subdivision (37) of this subsection; (v) unless the provisions of subdivision (4) of section 12-430 or of section 12-430a are applicable, any amount for which credit is given to the purchaser by the retailer, provided such credit is given solely for property of the same kind accepted in part payment by the retailer and intended by the retailer to be resold; (vi) the full face value of any coupon used by a purchaser to reduce the price paid to the retailer for an item of tangible personal property, whether or not the retailer will be reimbursed for such coupon, in whole or in part, by the manufacturer of the item of tangible personal property or by a third party; (vii) the amount charged for separately stated compensation, fringe benefits, workers' compensation and payroll taxes or assessments paid to or on behalf of employees of a retailer who has contracted to manage a service recipient's property or business premises and renders management services described in subparagraph (I) or (J) of subdivision (37) of this subsection, provided the employees perform such services solely for the service recipient at its property or business premises and "gross receipts" shall include the separately stated compensation, fringe benefits, workers' compensation and payroll taxes or assessments paid to or on behalf of any employee of the retailer who is an officer, director or owner of more than five per cent of the outstanding capital stock of the retailer. Determination whether an employee performs services solely for a service recipient at its property or business premises for purposes of this subdivision shall be made by reference to such employee's activities during the time period beginning on the later of the commencement of the management contract, the date of the employee's first employment by the retailer or the date which is six months immediately preceding the date of such determination; (viii) the amount charged for separately stated compensation, fringe benefits, workers' compensation and payroll taxes or assessments paid to or on behalf of (I) a leased employee, or (II) a worksite employee by a professional employer organization pursuant to a professional employer agreement. For purposes of this subparagraph, an employee shall be treated as a leased employee if the employee is provided to the client at the commencement of an agreement with an employee leasing organization under which at least seventy-five per cent of the employees provided to the client at the commencement of such initial agreement qualify as leased employees pursuant to Section 414(n) of the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended, or the employee is added to the client's workforce by the employee leasing organization subsequent to the commencement of such initial agreement and qualifies as a leased employee pursuant to Section 414(n) of said Internal Revenue Code of 1986 without regard to subparagraph (B) of paragraph (2) thereof. A leased employee, or a worksite employee subject to a professional employer agreement, shall not include any employee who is hired by a temporary help service and assigned to support or supplement the workforce of a temporary help service's

client; (ix) the amount received by a retailer from a purchaser as the battery deposit that is required to be paid under subsection (a) of section 22a-256h; the refund value of a beverage container that is required to be paid under subsection (a) of section 22a-244 or a deposit that is required by law to be paid by the purchaser to the retailer and that is required by law to be refunded to the purchaser by the retailer when the same or similar tangible personal property is delivered as required by law to the retailer by the purchaser, if such amount is separately stated on the bill or invoice rendered by the retailer to the purchaser; and (x) the amount charged for separately stated compensation, fringe benefits, workers' compensation and payroll taxes or assessments paid to a media payroll services company, as defined in this subsection.

(10) "Business" includes any activity engaged in by any person or caused to be engaged in by any person with the object of gain, benefit or advantage, either direct or indirect.

(11) "Seller" includes every person engaged in the business of selling tangible personal property or rendering any service described in any of the subparagraphs of subdivision (2) of this subsection, the gross receipts from the retail sale of which are required to be included in the measure of the sales tax and every operator as defined in subdivision (18) of this subsection.

(12) "Retailer" includes: (A) Every person engaged in the business of making sales at retail or in the business of making retail sales at auction of tangible personal property owned by the person or others; (B) every person engaged in the business of making sales for storage, use or other consumption or in the business of making sales at auction of tangible personal property owned by the person or others for storage, use or other consumption; (C) every operator, as defined in subdivision (18) of this subsection; (D) every seller rendering any service described in subdivision (2) of this subsection; (E) every person under whom any salesman, representative, peddler or canvasser operates in this state, or from whom such salesman, representative, peddler or canvasser obtains the tangible personal property that is sold; (F) every person with whose assistance any seller is enabled to solicit orders within this state; (G) every person making retail sales from outside this state to a destination within this state and not maintaining a place of business in this state who engages in regular or systematic solicitation of sales of tangible personal property in this state (i) by the display of advertisements on billboards or other outdoor advertising in this state, (ii) by the distribution of catalogs, periodicals, advertising flyers or other advertising by means of print, radio or television media, or (iii) by mail, telegraphy, telephone, computer data base, cable, optic, microwave or other communication system, for the purpose of effecting retail sales of tangible personal property, provided such person has made one hundred or more retail sales from outside this state to destinations within this state during the twelve-month period ended on the September thirtieth immediately preceding the monthly or quarterly period with respect to which such person's liability for tax under this chapter is determined; (H) any person owned or controlled, either directly or indirectly, by a retailer engaged in business in this state which is the same as or similar to the line of business in which such person so owned or controlled is engaged; (I) any person owned or controlled, either directly or indirectly, by the same interests that own or control, either directly or indirectly, a retailer engaged in business in this state which is the same as or similar to the line of business in which such person so owned or controlled is engaged; (J) any assignee of a person engaged in the business of leasing tangible personal property to others, where leased property of such person which is subject to taxation under this chapter is situated within this state and such assignee has a security interest, as defined

in subdivision (35) of subsection (b) of section 42a-1-201, in such property; (K) every person making retail sales of items of tangible personal property from outside this state to a destination within this state and not maintaining a place of business in this state who repairs or services such items, under a warranty, in this state, either directly or indirectly through an agent, independent contractor or subsidiary; and (L) every person making sales of tangible personal property or services through an agreement with another person located in this state under which such person located in this state, for a commission or other consideration that is based upon the sale of tangible personal property or services by the retailer, directly or indirectly refers potential customers, whether by a link on an Internet web site or otherwise, to the retailer, provided the cumulative gross receipts from sales by the retailer to customers in the state who are referred to the retailer by all such persons with this type of an agreement with the retailer, is in excess of two thousand dollars during the preceding four quarterly periods ending on the last day of March, June, September and December.

(13) "Tangible personal property" means personal property which may be seen, weighed, measured, felt or touched or which is in any other manner perceptible to the senses including canned or prewritten computer software. Tangible personal property includes the distribution, generation or transmission of electricity.

(14) "In this state" or "in the state" means within the exterior limits of the state of Connecticut and includes all territory within these limits owned by or ceded to the United States of America.

(15) (A) "Engaged in business in the state" means and includes but shall not be limited to the following acts or methods of transacting business: (i) Selling in this state, or any activity in this state in connection with selling in this state, tangible personal property for use, storage or consumption within the state; (ii) engaging in the transfer for a consideration of the occupancy of any room or rooms in a hotel or lodging house for a period of thirty consecutive calendar days or less; (iii) rendering in this state any service described in any of the subparagraphs of subdivision (2) of this subsection; (iv) maintaining, occupying or using, permanently or temporarily, directly or indirectly, through a subsidiary or agent, by whatever name called, any office, place of distribution, sales or sample room or place, warehouse or storage point or other place of business or having any representative, agent, salesman, canvasser or solicitor operating in this state for the purpose of selling, delivering or taking orders; (v) notwithstanding the fact that retail sales are made from outside this state to a destination within this state and that a place of business is not maintained in this state, engaging in regular or systematic solicitation of sales of tangible personal property in this state by the display of advertisements on billboards or other outdoor advertising in this state, by the distribution of catalogs, periodicals, advertising flyers or other advertising by means of print, radio or television media, or by mail, telegraphy, telephone, computer data base, cable, optic, microwave or other communication system, for the purpose of effecting retail sales of tangible personal property, provided one hundred or more retail sales from outside this state to destinations within this state are made during the twelve-month period ended on the September thirtieth immediately preceding the monthly or quarterly period with respect to which liability for tax under this chapter is determined; (vi) being owned or controlled, either directly or indirectly, by a retailer engaged in business in this state which is the same as or similar to the line of business in which the retailer so owned or controlled is engaged; (vii) being owned or controlled, either directly or indirectly, by the same interests that own or control, either

directly or indirectly, a retailer engaged in business in this state which is the same as or similar to the line of business in which the retailer so owned or controlled is engaged; (viii) being the assignee of a person engaged in the business of leasing tangible personal property to others, where leased property of such person is situated within this state and such assignee has a security interest, as defined in subdivision (35) of subsection (b) of section 42a-1-201, in such property; (ix) notwithstanding the fact that retail sales of items of tangible personal property are made from outside this state to a destination within this state and that a place of business is not maintained in this state, repairing or servicing such items, under a warranty, in this state, either directly or indirectly through an agent, independent contractor or subsidiary; and (x) selling tangible personal property or services through an agreement with a person located in this state, under which such person located in this state, for a commission or other consideration that is based upon the sale of tangible personal property or services by the retailer, directly or indirectly refers potential customers, whether by a link on an Internet web site or otherwise, to the retailer, provided the cumulative gross receipts from sales by the retailer to customers in the state who are referred to the retailer by all such persons with this type of agreement with the retailer is in excess of two thousand dollars during the four preceding four quarterly periods ending on the last day of March, June, September and December.

(B) A retailer who has contracted with a commercial printer for printing and distribution of printed material shall not be deemed to be engaged in business in this state because of the ownership or leasing by the retailer of tangible or intangible personal property located at the premises of the commercial printer in this state, the sale by the retailer of property of any kind produced or processed at and shipped or distributed from the premises of the commercial printer in this state, the activities of the retailer's employees or agents at the premises of the commercial printer in this state, which activities relate to quality control, distribution or printing services performed by the printer, or the activities of any kind performed by the commercial printer in this state for or on behalf of the retailer.

(C) A retailer not otherwise a retailer engaged in business in the state who purchases fulfillment services carried on in this state by a person other than an affiliated person, or who owns tangible personal property located on the premises of an unaffiliated person performing fulfillment services for such retailer shall not be deemed to be engaged in business in the state. For purposes of this subparagraph, persons are affiliated persons with respect to each other where one of such persons has an ownership interest of more than five per cent, whether direct or indirect, in the other, or where an ownership interest of more than five per cent, whether direct or indirect, is held in each of such persons by another person or by a group of other persons who are affiliated persons with respect to each other. For purposes of this subparagraph, "fulfillment services" means services that are performed by a person on its premises on behalf of a purchaser of such services and that involve the receipt of orders from the purchaser of such services or an agent thereof, which orders are to be filled by the person from an inventory of products that are offered for sale by the purchaser of such services, and the shipment of such orders to customers of the purchaser of such services.

(D) A retailer not otherwise a retailer engaged in business in this state that participates in a trade show or shows at the convention center, as defined in subdivision (3) of section 32-600, shall not be deemed to be engaged in business in this state, regardless of whether the retailer has

employees or other staff present at such trade shows, provided the retailer's activity at such trade shows is limited to displaying goods or promoting services, no sales are made, any orders received are sent outside this state for acceptance or rejection and are filled from outside this state, and provided further that such participation is not more than fourteen days, or part thereof, in the aggregate during the retailer's income year for federal income tax purposes.

(16) "Hotel" means any building regularly used and kept open as such for the feeding and lodging of guests where any person who conducts himself properly and who is able and ready to pay for such services is received if there are accommodations for such person and which derives the major portion of its operating receipts from the renting of rooms and the sale of food. "Hotel" shall include any apartment hotel wherein apartments are rented for fixed periods of time, furnished or unfurnished, while the keeper of such hotel supplies food to the occupants thereof, if required.

(17) "Lodging house" means any building or portion of a building, other than a hotel or apartment hotel, in which persons are lodged for hire with or without meals, including, but not limited to, any motel, motor court, motor inn, tourist court or similar accommodation; provided the terms "hotel", "apartment hotel" and "lodging house" shall not be construed to include: (A) Privately owned and operated convalescent homes, residential care homes, homes for the infirm, indigent or chronically ill; (B) religious or charitable homes for the aged, infirm, indigent or chronically ill; (C) privately owned and operated summer camps for children; (D) summer camps for children operated by religious or charitable organizations; (E) lodging accommodations at educational institutions; or (F) lodging accommodations at any facility operated by and in the name of any nonprofit charitable organization, provided the income from such lodging accommodations at such facility is not subject to federal income tax.

(18) "Operator" means any person operating a hotel or lodging house in the state, including, but not limited to, the owner or proprietor of such premises, lessee, sublessee, mortgagee in possession, licensee or any other person otherwise operating such hotel or lodging house.

(19) "Occupancy" means the use or possession, or the right to the use or possession, of any room or rooms in a hotel or lodging house or the right to the use or possession of the furnishings or the services and accommodations accompanying the use and possession of such room or rooms, for the first period of not exceeding thirty consecutive calendar days.

(20) "Room" means any room or rooms of any kind in any part or portion of a hotel or lodging house let out for use or possession for lodging purposes.

(21) "Rent" means the consideration received for occupancy valued in money, whether received in money or otherwise, including all receipts, cash, credits and property or services of any kind or nature, and also any amount for which credit is allowed by the operator to the occupant, without any deduction therefrom whatsoever.

(22) "Certificated air carrier" means a person issued a certificate or certificates by the Federal Aviation Administration pursuant to Title 14, Chapter I, Subchapter G, Part 121, 135, 139 or 141 of the Code of Federal Regulations or the Civil Aeronautics Board pursuant to Title 14, Chapter

II, Subchapter A, Parts 201 to 208, inclusive, and 298 of the Code of Federal Regulations, as such regulations may hereafter be amended or reclassified.

(23) "Aircraft" means aircraft, as the term is defined in section 15-34.

(24) "Vessel" means vessel, as the term is defined in section 15-127.

(25) "Licensed marine dealer" means a marine dealer, as the term is defined in section 15-141, who has been issued a marine dealer's certificate by the Commissioner of Energy and Environmental Protection.

(26) (A) "Telecommunications service" means the electronic transmission, conveyance or routing of voice, image, data audio, video or any other information or signals to a point or between or among points. "Telecommunications service" includes such transmission, conveyance or routing in which computer processing applications are used to act on the form, code or protocol of the content for purposes of transmission, conveyance or routing without regard to whether such service is referred to as a voice over Internet protocol service or is classified by the Federal Communications Commission as enhanced or value added. "Telecommunications service" does not include (i) value-added nonvoice data services, (ii) radio and television audio and video programming services, regardless of the medium, including the furnishing of transmission, conveyance or routing of such services by the programming service provider. Radio and television audio and video programming services shall include, but not be limited to, cable service as defined in 47 USC 522(6), audio and video programming services delivered by commercial mobile radio service providers, as defined in 47 CFR 20, and video programming service by certified competitive video service providers, (iii) any telecommunications service (I) rendered by a company in control of such service when rendered for private use within its organization, or (II) used, allocated or distributed by a company within its organization, including in such organization affiliates, as defined in section 33-840, for the purpose of conducting business transactions of the organization if such service is purchased or leased from a company rendering telecommunications service and such purchase or lease is subject to tax under this chapter, (iv) access or interconnection service purchased by a provider of telecommunications service from another provider of such service for purposes of rendering such service, provided the purchaser submits to the seller a certificate attesting to the applicability of this exclusion, upon receipt of which the seller is relieved of any tax liability for such sale so long as the certificate is taken in good faith by the seller, (v) data processing and information services that allow data to be generated, acquired, stored, processed or retrieved and delivered by an electronic transmission to a purchaser where such purchaser's primary purpose for the underlying transaction is the processed data or information, (vi) installation or maintenance of wiring equipment on a customer's premises, (vii) tangible personal property, (viii) advertising, including, but not limited to, directory advertising, (ix) billing and collection services provided to third parties, (x) Internet access service, (xi) ancillary services, and (xii) digital products delivered electronically, including, but not limited to, software, music, video, reading materials or ring tones.

(B) For purposes of the tax imposed under this chapter (i) gross receipts from the rendering of telecommunications service shall include any subscriber line charge or charges as required by the

Federal Communications Commission and any charges for access service collected by any person rendering such service unless otherwise excluded from such gross receipts under this chapter, and such gross receipts from the rendering of telecommunications service shall also include any charges for vertical service, for the installation or maintenance of wiring equipment on a customer's premises, and for directory assistance service; (ii) gross receipts from the rendering of telecommunications service shall not include any local charge for calls from public or semipublic telephones; and (iii) gross receipts from the rendering of telecommunications service shall not include any charge for calls purchased using a prepaid telephone calling service, as defined in subdivision (34) of this subsection.

(27) "Community antenna television service" means (A) the one-way transmission to subscribers of video programming or information by cable, fiber optics, satellite, microwave or any other means, and subscriber interaction, if any, which is required for the selection of such video programming or information, and (B) noncable communications service, as defined in section 16-1, unless such noncable communications service is purchased by a cable network as that term is used in subsection (l) of section 12-218.

(28) "Hospital" means a hospital included within the definition of health care facilities or institutions under section 19a-630 and licensed as a short-term general hospital by the Department of Public Health, but does not include (A) any hospital which, on January 30, 1997, is within the class of hospitals licensed by the department as children's general hospitals, or (B) a short-term acute hospital operated exclusively by the state other than a short-term acute hospital operated by the state as a receiver pursuant to chapter 920.

(29) "Patient care services" means therapeutic and diagnostic medical services provided by the hospital to inpatients and outpatients including tangible personal property transferred in connection with such services.

(30) "Another state" or "other state" means any state of the United States or the District of Columbia excluding the state of Connecticut.

(31) "Professional employer agreement" means a written contract between a professional employer organization and a service recipient whereby the professional employer organization agrees to provide at least seventy-five per cent of the employees at the service recipient's worksite, which contract provides that such worksite employees are intended to be permanent employees rather than temporary employees, and employer responsibilities for such worksite employees, including hiring, firing and disciplining, are allocated between the professional employer organization and the service recipient.

(32) "Professional employer organization" means any person that enters into a professional employer agreement with a service recipient whereby the professional employer organization agrees to provide at least seventy-five per cent of the employees at the service recipient's worksite.

(33) “Worksite employee” means an employee, the employer responsibilities for which, including hiring, firing and disciplining, are allocated, under a professional employer agreement, between a professional employer organization and a service recipient.

(34) “Prepaid telephone calling service” means the right to exclusively purchase telecommunications service, that must be paid for in advance and that enables the origination of calls using an access number or authorization code, or both, whether manually or electronically dialed, provided the remaining amount of units of service that have been prepaid shall be known on a continuous basis.

(35) “Canned or prewritten software” means all software, other than custom software, that is held or existing for general or repeated sale, license or lease. Software initially developed as custom software for in-house use and subsequently sold, licensed or leased to unrelated third parties shall be considered canned or prewritten software.

(36) “Custom software” means a computer program prepared to the special order of a single customer.

(37) “Services” for purposes of subdivision (2) of this subsection, means:

(A) Computer and data processing services, including, but not limited to, time, programming, code writing, modification of existing programs, feasibility studies and installation and implementation of software programs and systems even where such services are rendered in connection with the development, creation or production of canned or custom software or the license of custom software, and exclusive of services rendered in connection with the creation, development hosting or maintenance of all or part of a web site which is part of the graphical, hypertext portion of the Internet, commonly referred to as the World Wide Web;

(B) Credit information and reporting services;

(C) Services by employment agencies and agencies providing personnel services;

(D) Private investigation, protection, patrol work, watchman and armored car services, exclusive of (i) services of off-duty police officers and off-duty firefighters, and (ii) coin and currency services provided to a financial services company by or through another financial services company. For purposes of this subparagraph, “financial services company” has the same meaning as provided under subparagraphs (A) to (H), inclusive, of subdivision (6) of subsection (a) of section 12-218b;

(E) Painting and lettering services;

(F) Photographic studio services;

(G) Telephone answering services;

(H) Stenographic services;

(I) Services to industrial, commercial or income-producing real property, including, but not limited to, such services as management, electrical, plumbing, painting and carpentry, provided income-producing property shall not include property used exclusively for residential purposes in which the owner resides and which contains no more than three dwelling units, or a housing facility for low and moderate income families and persons owned or operated by a nonprofit housing organization, as defined in subdivision (29) of section 12-412;

(J) Business analysis, management, management consulting and public relations services, excluding (i) any environmental consulting services, (ii) any training services provided by an institution of higher education licensed or accredited by the Board of Regents for Higher Education or State Board of Education pursuant to sections 10a-35a and 10a-34, respectively, and (iii) on and after January 1, 1994, any business analysis, management, management consulting and public relations services when such services are rendered in connection with an aircraft leased or owned by a certificated air carrier or in connection with an aircraft which has a maximum certificated take-off weight of six thousand pounds or more;

(K) Services providing "piped-in" music to business or professional establishments;

(L) Flight instruction and chartering services by a certificated air carrier on an aircraft, the use of which for such purposes, but for the provisions of subdivision (4) of section 12-410 and subdivision (12) of section 12-411, would be deemed a retail sale and a taxable storage or use, respectively, of such aircraft by such carrier;

(M) Motor vehicle repair services, including any type of repair, painting or replacement related to the body or any of the operating parts of a motor vehicle;

(N) Motor vehicle parking, including the provision of space, other than metered space, in a lot having thirty or more spaces, excluding (i) space in a seasonal parking lot provided by a person who is exempt from taxation under this chapter pursuant to subdivision (1), (5) or (8) of section 12-412, (ii) space in a parking lot owned or leased under the terms of a lease of not less than ten years' duration and operated by an employer for the exclusive use of its employees, and (iii) space in municipally-operated railroad parking facilities in municipalities located within an area of the state designated as a severe nonattainment area for ozone under the federal Clean Air Act or space in a railroad parking facility in a municipality located within an area of the state designated as a severe nonattainment area for ozone under the federal Clean Air Act owned or operated by the state on or after April 1, 2000;

(O) Radio or television repair services;

(P) Furniture reupholstering and repair services;

(Q) Repair services to any electrical or electronic device, including, but not limited to, equipment used for purposes of refrigeration or air-conditioning;

(R) Lobbying or consulting services for purposes of representing the interests of a client in relation to the functions of any governmental entity or instrumentality;

(S) Services of the agent of any person in relation to the sale of any item of tangible personal property for such person, exclusive of the services of a consignee selling works of art, as defined in subsection (b) of section 12-376c, or articles of clothing or footwear intended to be worn on or about the human body other than (i) any special clothing or footwear primarily designed for athletic activity or protective use and which is not normally worn except when used for the athletic activity or protective use for which it was designed, and (ii) jewelry, handbags, luggage, umbrellas, wallets, watches and similar items carried on or about the human body but not worn on the body, under consignment, exclusive of services provided by an auctioneer;

(T) Locksmith services;

(U) Advertising or public relations services, including layout, art direction, graphic design, mechanical preparation or production supervision, not related to the development of media advertising or cooperative direct mail advertising;

(V) Landscaping and horticulture services;

(W) Window cleaning services;

(X) Maintenance services;

(Y) Janitorial services;

(Z) Exterminating services;

(AA) Swimming pool cleaning and maintenance services;

(BB) Miscellaneous personal services included in industry group 729 in the Standard Industrial Classification Manual, United States Office of Management and Budget, 1987 edition, or U.S. industry 532220, 812191, 812199 or 812990 in the North American Industrial Classification System United States Manual, United States Office of Management and Budget, 1997 edition, exclusive of (i) services rendered by massage therapists licensed pursuant to chapter 384a, and (ii) services rendered by an electrologist licensed pursuant to chapter 388;

(CC) Any repair or maintenance service to any item of tangible personal property including any contract of warranty or service related to any such item;

(DD) Business analysis, management or managing consulting services rendered by a general partner, or an affiliate thereof, to a limited partnership, provided (i) the general partner, or an affiliate thereof, is compensated for the rendition of such services other than through a distributive share of partnership profits or an annual percentage of partnership capital or assets established in the limited partnership's offering statement, and (ii) the general partner, or an affiliate thereof, offers such services to others, including any other partnership. As used in this subparagraph "an affiliate of a general partner" means an entity which is directly or indirectly owned fifty per cent or more in common with a general partner;

(EE) Notwithstanding the provisions of section 12-412, except subdivision (87) of said section 12-412, patient care services, as defined in subdivision (29) of this subsection by a hospital, except that "sale" and "selling" does not include such patient care services for which payment is received by the hospital during the period commencing July 1, 2001, and ending June 30, 2003;

(FF) Health and athletic club services, exclusive of (i) any such services provided without any additional charge which are included in any dues or initiation fees paid to any such club, which dues or fees are subject to tax under section 12-543, and (ii) any such services provided by a municipality or an organization that is described in Section 501(c) of the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended;

(GG) Motor vehicle storage services, including storage of motor homes, campers and camp trailers, other than the furnishing of space as described in subparagraph (P) of subdivision (2) of this subsection;

(HH) Packing and crating services, other than those provided in connection with the sale of tangible personal property by the retailer of such property;

(II) Motor vehicle towing and road services, other than motor vehicle repair services;

(JJ) Intrastate transportation services provided by livery services, including limousines, community cars or vans, with a driver. Intrastate transportation services shall not include transportation by taxicab, motor bus, ambulance or ambulette, scheduled public transportation, nonemergency medical transportation provided under the Medicaid program, paratransit services provided by agreement or arrangement with the state or any political subdivision of the state, dial-a-ride services or services provided in connection with funerals;

(KK) Pet grooming and pet boarding services, except if such services are provided as an integral part of professional veterinary services, and pet obedience services;

(LL) Services in connection with a cosmetic medical procedure. For purposes of this subparagraph, "cosmetic medical procedure" means any medical procedure performed on an individual that is directed at improving the individual's appearance and that does not meaningfully promote the proper function of the body or prevent or treat illness or disease. "Cosmetic medical procedure" includes, but is not limited, to cosmetic surgery, hair transplants, cosmetic injections, cosmetic soft tissue fillers, dermabrasion and chemical peel, laser hair removal, laser skin resurfacing, laser treatment of leg veins, and sclerotherapy. "Cosmetic medical procedure" does not include reconstructive surgery. "Reconstructive surgery" includes any surgery performed on abnormal structures caused by or related to congenital defects, developmental abnormalities, trauma, infection, tumors or disease, including procedures to improve function or give a more normal appearance;

(MM) Manicure services, pedicure services and all other nail services, regardless of where performed, including airbrushing, fills, full sets, nail sculpting, paraffin treatments and polishes;

(NN) Spa services, regardless of where performed, including body waxing and wraps, peels, scrubs and facials.

(38) "Media payroll services company" means a retailer whose principal business activity is the management and payment of compensation, fringe benefits, workers' compensation, payroll taxes or assessments to individuals providing services to an eligible production company pursuant to section 12-217jj.

(39) "Certified competitive video service" means video programming service provided through wireline facilities, a portion of which are located in the public right-of-way, without regard to delivery technology, including Internet protocol technology. "Certified competitive video service" does not include any video programming provided by a commercial mobile service provider, as defined in 47 USC 332(d); any video programming provided as part of community antenna television service; any video programming provided as part of, and via, a service that enables users to access content, information, electronic mail or other services over the Internet.

(40) "Directory assistance" means an ancillary service of providing telephone number information or address information.

(41) "Vertical service" means an ancillary service that is offered in connection with one or more telecommunications services, offering advanced calling features that allow customers to identify callers and to manage multiple calls and call connections, including conference bridging services.

(b) Wherever in this chapter reference is made to the sale of tangible personal property or services, it shall be construed to include sales described in subdivision (2) of subsection (a) of this section, except as may be specifically provided to the contrary.

CHAPTER 223
REAL ESTATE CONVEYANCE TAX

Sec. 12-494. Imposition of tax on conveyances of real property for consideration. One part payable to state and the other to municipality in which paid. (a) There is imposed a tax on each deed, instrument or writing, whereby any lands, tenements or other realty is granted, assigned, transferred or otherwise conveyed to, or vested in, the purchaser, or any other person by such purchaser's direction, when the consideration for the interest or property conveyed equals or exceeds two thousand dollars, (1) subject to the provisions of subsection (b) of this

section, at the rate of three-quarters of one per cent of the consideration for the interest in real property conveyed by such deed, instrument or writing, the revenue from which shall be remitted by the town clerk of the municipality in which such tax is paid, not later than ten days following receipt thereof, to the Commissioner of Revenue Services for deposit to the credit of the state General Fund, and (2) at the rate of one-fourth of one per cent of the consideration for the interest in real property conveyed by such deed, instrument or writing, provided the amount imposed under this subdivision shall become part of the general revenue of the municipality in accordance with section 12-499.

(b) The rate of tax imposed under subdivision (1) of subsection (a) of this section shall, in lieu of the rate under said subdivision (1), be imposed on certain conveyances as follows: (1) In the case of any conveyance of real property which at the time of such conveyance is used for any purpose other than residential use, except unimproved land, the tax under said subdivision (1) shall be imposed at the rate of one and one-quarter per cent of the consideration for the interest in real property conveyed; (2) in the case of any conveyance in which the real property conveyed is a residential estate, including a primary dwelling and any auxiliary housing or structures, regardless of the number of deeds, instruments or writings used to convey such residential real estate, for which the consideration or aggregate consideration, as the case may be, in such conveyance is eight hundred thousand dollars or more, the tax under said subdivision (1) shall be imposed (A) at the rate of three-quarters of one per cent on that portion of such consideration up to and including the amount of eight hundred thousand dollars, and (B) at the rate of one and one-quarter per cent on that portion of such consideration in excess of eight hundred thousand dollars; and (3) in the case of any conveyance in which real property on which mortgage payments have been delinquent for not less than six months is conveyed to a financial institution or its subsidiary which holds such a delinquent mortgage on such property, the tax under said subdivision (1) shall be imposed at the rate of three-quarters of one per cent of the consideration for the interest in real property conveyed. For the purposes of subdivision (1) of this subsection, "unimproved land" includes land designated as farm, forest or open space land.

(c) In addition to the tax imposed under subsection (a) of this section, any targeted investment community, as defined in section 32-222, or any municipality in which properties designated as manufacturing plants under section 32-75c are located, may, on or after March 15, 2003, impose an additional tax on each deed, instrument or writing, whereby any lands, tenements or other realty is granted, assigned, transferred or otherwise conveyed to, or vested in, the purchaser, or any other person by his direction, when the consideration for the interest or property conveyed equals or exceeds two thousand dollars, which additional tax shall be at a rate of up to one-fourth of one per cent of the consideration for the interest in real property conveyed by such deed, instrument or writing. The revenue from such additional tax shall become part of the general revenue of the municipality in accordance with section 12-499.

Sec. 12-494a. Deposit of portion of tax in municipal revenue sharing account. The Commissioner of Revenue Services shall deposit into the municipal revenue sharing account, established pursuant to section 4-66*l*, (1) thirty-three per cent of the amounts received pursuant to subdivision (1) of subsection (a) of section 12-494, subparagraph (A) of subdivision (2) of subsection (b) of said section 12-494, and subdivision (3) of subsection (b) of said section 12-494, and (2) twenty per cent of the amounts received pursuant to subdivision (1) of subsection

(b) of said section 12-494 and subparagraph (B) of subdivision (2) of subsection (b) of said section 12-494.

Sec. 12-495. Payment of tax. Endorsement. The tax imposed by this chapter shall be payable by the person conveying the property upon the recording of each such deed, instrument or writing. Such tax shall be paid to the town clerk of the town in which the real property or any part thereof is situated. Such town clerk shall endorse upon the face of each such deed, instrument or writing a receipt for the amount of the tax so paid in (a) hand stamp or (b) meter impression of a machine approved for such use by the Secretary of the Office of Policy and Management in the following form:

"$ Conveyance Tax received.

....

Town Clerk of ....".

Any deed, instrument or writing so endorsed shall thereafter be recorded by the town clerk. The record of such receipt shall be conclusive proof that the amount of tax stated thereon has been paid.

Sec. 12-496. Endorsement in cases of tax exemption. Upon the presentation for recording of any instrument which is exempt by law from the payment of the tax provided for in this chapter, the town clerk shall stamp in bold letters on the face of such instrument the following legend:

"No Conveyance Tax collected.

....

Town Clerk of ....",

and thereafter such instrument shall be recorded by said town clerk.

Sec. 12-497. Payment of tax and filing of return condition precedent to recording. Prohibition re refusal to record deed. No deed, instrument or writing which is subject to tax under this chapter shall be recorded by any town clerk unless a return prescribed and furnished by the Commissioner of Revenue Services has been filed with such town clerk and the tax reported to be due thereon has been paid, provided no town clerk may refuse to record any such deed, instrument or writing if (1) the tax return accompanying any such deed, instrument or writing does not include Social Security account number information, or (2) an exemption is claimed under section 12-498 and there is a dispute as to the amount of tax due.

Sec. 12-497a. Exemptions. (a) The tax imposed by section 12-494 and the requirement of filing a return pursuant to section 12-497 shall not apply to the transfer of burial rights for a lot in a cemetery organized pursuant to chapter 368j.

(b) The requirement of filing a return pursuant to section 12-497 shall not apply to any deed, instrument or writing which is solely a grant of easement and to which this state or any of its political subdivisions or its or their respective agencies is a party.

Sec. 12-498. Exempt transactions. (a) The tax imposed by section 12-494 shall not apply to: (1) Deeds which this state is prohibited from taxing under the Constitution or laws of the United States; (2) deeds which secure a debt or other obligation; (3) deeds to which this state or any of its political subdivisions or its or their respective agencies is a party; (4) tax deeds; (5) deeds of release of property which is security for a debt or other obligation; (6) deeds of partition; (7) deeds made pursuant to mergers of corporations; (8) deeds made by a subsidiary corporation to its parent corporation for no consideration other than the cancellation or surrender of the subsidiary's stock; (9) deeds made pursuant to a decree of the Superior Court under section 46b-81, 49-24 or 52-495; (10) deeds, when the consideration for the interest or property conveyed is less than two thousand dollars; (11) deeds between affiliated corporations, provided both of such corporations are exempt from taxation pursuant to paragraph (2), (3) or (25) of Section 501(c) of the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended; (12) deeds made by a corporation which is exempt from taxation pursuant to paragraph (3) of Section 501(c) of the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended, to any corporation which is exempt from taxation pursuant to said paragraph (3) of said Section 501(c); (13) deeds made to any nonprofit organization which is organized for the purpose of holding undeveloped land in trust for conservation or recreation purposes; (14) deeds between spouses; (15) deeds of property for the Adriaen's Landing site or the stadium facility site, for purposes of the overall project, each as defined in section 32-651; (16) land transfers made on or after July 1, 1998, to a water company, as defined in section 16-1, provided the land is classified as class I or class II land, as defined in section 25-37c, after such transfer; (17) transfers or conveyances to effectuate a mere change of identity or form of ownership or organization, where there is no change in beneficial ownership; (18) conveyances of residential property which occur not later than six months after the date on which the property was previously conveyed to the transferor if the transferor is (A) an employer which acquired the property from an employee pursuant to an employee relocation plan, or (B) an entity in the business of purchasing and selling residential property of employees who are being relocated pursuant to such a plan; (19) deeds in lieu of foreclosure that transfer the transferor's principal residence; and (20) any instrument transferring a transferor's principal residence where the gross purchase price is insufficient to pay the sum of (A) mortgages encumbering the property transferred, and (B) any real property taxes and municipal utility or other charges for which the municipality may place a lien on the property and which have priority over the mortgages encumbering the property transferred.

(b) The tax imposed by subdivision (1) of section 12-494 shall not apply to (1) deeds of the principal residence of any person approved for assistance under section 12-129b or 12-170aa for the current assessment year of the municipality in which such person resides or to any such transfer which occurs within fifteen months of the completion of any municipal assessment year for which such person qualified for such assistance; (2) deeds of property located in an area designated as an enterprise zone in accordance with section 32-70; (3) deeds of property located

in an entertainment district designated under section 32-76 or established under section 2 of public act 93-311*.

Sec. 12-499. Disposition of revenues. The tax imposed by section 12-494 and the revenues produced thereby shall, after remitting the portion thereof payable to the Commissioner of Revenue Services as provided in said section 12-494, become part of the general revenue of the municipality in which the tax is paid except that, in municipalities where the town clerk is paid from fees, such town clerk shall retain one dollar of the tax for each deed, instrument or writing recorded, the value of the property or interest of which is two thousand dollars or more. Each town clerk shall remit at least monthly all revenues due to the municipality under this chapter.

(**Sec. 12-500. Allocation of tax among municipalities.** If the real property or interest therein conveyed is located in more than one municipality, the tax shall be allocated between or among the municipalities in proportions to the assessed value of the real property located in each municipality.

Secs. 12-501 and 12-502. False statement of tax prohibited. Penalty. Sections 12-501 and 12-502 are repealed effective July 1, 1991, and applicable to taxes due on or after that date.

Sec. 12-502a. Administrative provisions. Penalties. Hearings and appeals. The provisions of sections 12-548 to 12-554, inclusive, and section 12-555a shall apply to the provisions of sections 12-494 to 12-504, inclusive, in the same manner and with the same force and effect as if the language of said sections 12-548 to 12-554, inclusive, and section 12-555a had been incorporated in full into said sections and had expressly referred to the tax imposed under said sections, except to the extent that any such provision is inconsistent with a provision of said sections.

Sec. 12-502b. Deficiency assessment. When the Commissioner of Revenue Services makes a deficiency assessment for any taxes payable under this chapter to the state, the commissioner is authorized to make a deficiency assessment for any taxes payable under this chapter to a municipality and to hold a hearing, when requested in writing by any person aggrieved by the action of the commissioner or his authorized agent in fixing the amount of any tax, penalty or interest provided for by this chapter on or before the sixtieth day after notice of such action is delivered or mailed to such person. The deficiency assessment for any taxes payable under this chapter to a municipality shall bear interest at the rate of one per cent per month or fraction thereof from the date when the original tax was due and payable. When it appears that any part of the deficiency for which a deficiency assessment is made is due to negligence or intentional disregard of the provisions of this chapter or regulations adopted under this chapter, there shall be imposed a penalty equal to ten per cent of the amount of such deficiency assessment, or fifty dollars, whichever is greater. When it appears that any part of the deficiency for which a deficiency assessment is made is due to fraud or intent to evade the provisions of this chapter or regulations adopted under this chapter, there shall be imposed a penalty equal to twenty-five per cent of the amount of such deficiency assessment. No taxpayer shall be subject to more than one penalty under this section in relation to the same tax period. Once a deficiency assessment for any taxes payable under this chapter to a municipality is no longer the subject of a timely filed administrative appeal to the commissioner or of a timely filed appeal pending before any court of

competent jurisdiction, the commissioner may collect, on behalf of such municipality, such taxes, and all interest and penalties added thereto by law, under the provisions of section 12-35 as if such taxes, penalties or interest due such municipality were "tax due the state", as such term is defined in said section 12-35, and as if such term expressly included taxes, penalties or interest due to such municipality. Such taxes, and all interest and penalties added thereto by law, shall be treated, for purposes of subsection (a) of section 12-39g and for purposes of subsection (a) of section 12-739 as if they were taxes due to the state.

Sec. 12-503. Recording without payment of tax as constructive notice. The recording of any deed, instrument or writing without the payment of the tax shall not prevent such recording from constituting constructive notice of such deed, instrument or writing.

Sec. 12-504. Effect of federal transfer tax. If the federal government imposes a federal documentary stamp tax on real estate transfers at the same rate as, or a higher rate than, that imposed by this chapter, this chapter shall cease to have any force and effect; but if such federal tax is imposed at a rate less than that imposed by this chapter, this chapter shall continue in effect but the tax imposed by this chapter shall be reduced by the amount of such federal tax.

Sec. 12-504a. Conveyance tax on sale or transfer of land classified as farm, forest, open space or maritime heritage land. (a) If at any time there is a change of ownership for any property that is classified as farm land pursuant to section 12-107c, forest land pursuant to section 12-107d, open space land pursuant to section 12-107e or maritime heritage land pursuant to section 12-107g, a revised application shall be filed with the assessor pursuant to said section 12-107c, 12-107d, 12-107e or section 12-107g.

(b) Any land which has been classified by the record owner thereof as open space land pursuant to section 12-107e or as maritime heritage land pursuant to section 12-107g, if sold or transferred by him within a period of ten years from the time he first caused such land to be so classified, shall be subject to a conveyance tax applicable to the total sales price of such land, which tax shall be in addition to the tax imposed under sections 12-494 to 12-504, inclusive. Said conveyance tax shall be at the following rate: (1) Ten per cent of said total sales price if sold within the first year following the date of such classification; (2) nine per cent if sold within the second year following the date of such classification; (3) eight per cent if sold within the third year following the date of such classification; (4) seven per cent if sold within the fourth year following the date of such classification; (5) six per cent if sold within the fifth year following the date of such classification; (6) five per cent if sold within the sixth year following the date of such classification; (7) four per cent if sold within the seventh year following the date of such classification; (8) three per cent if sold within the eighth year following the date of such classification; (9) two per cent if sold within the ninth year following the date of such classification; and (10) one per cent if sold within the tenth year following the date of such classification. No conveyance tax shall be imposed on such record owner by the provisions of sections 12-504a to 12-504f, inclusive, following the end of the tenth year after the date of such classification by the record owner or person acquiring title to such land or causing such land to be so classified.

(c) Any land which has been classified by the record owner thereof as farm land pursuant to section 12-107c or as forest land pursuant to section 12-107d, if sold or transferred by him within a period of ten years from the time he acquired title to such land or from the time he first caused such land to be so classified, whichever is earlier, shall be subject to a conveyance tax applicable to the total sales price of such land, which tax shall be in addition to the tax imposed under sections 12-494 to 12-504, inclusive. Said conveyance tax shall be at the following rate: (1) Ten per cent of said total sales price if sold within the first year of ownership by such record owner; (2) nine per cent if sold within the second year of ownership by such record owner; (3) eight per cent if sold within the third year of ownership by such record owner; (4) seven per cent if sold within the fourth year of ownership by such record owner; (5) six per cent if sold within the fifth year of ownership by such record owner; (6) five per cent if sold within the sixth year of ownership by such record owner; (7) four per cent if sold within the seventh year of ownership by such record owner; (8) three per cent if sold within the eighth year of ownership by such record owner; (9) two per cent if sold within the ninth year of ownership by such record owner; and (10) one per cent if sold within the tenth year of ownership by such record owner. No conveyance tax shall be imposed by the provisions of sections 12-504a to 12-504f, inclusive, following the end of the tenth year of ownership by the record owner or person acquiring title to such land or causing such land to be so classified.

Sec. 12-504b. Payment of tax; land declassified; assessment change. Said conveyance tax shall be due and payable by the particular grantor who caused such classification to be made to the town clerk of the town in which the property is entered upon the tax list at the time of the recording of his deed or other instrument of conveyance. Such conveyance tax and the revenues produced thereby shall become part of the general revenue of such municipality. No deed or other instrument of conveyance which is subject to tax under sections 12-504a to 12-504f, inclusive, shall be recorded by any town clerk unless the tax imposed by said sections has been paid. Upon the recording of such deed and the payment of the required conveyance tax such land shall be automatically declassified and the assessor shall forthwith record with the town clerk a certificate setting forth that such land has been declassified. Thereafter, such land shall be assessed at its fair market value as determined by the assessor under the provisions of section 12-63 for all other property, until such time as a record owner may reclassify such land.

Sec. 12-504c. Excepted transfers. The provisions of section 12-504a shall not be applicable to the following: (1) Transfers of land resulting from eminent domain proceedings; (2) mortgage deeds; (3) deeds to or by the United States of America, state of Connecticut or any political subdivision or agency thereof; (4) strawman deeds and deeds which correct, modify, supplement or confirm a deed previously recorded; (5) deeds between husband and wife and parent and child when no consideration is received, except that a subsequent nonexempt transfer by the grantee in such cases shall be subject to the provisions of said section 12-504a as it would be if the grantor were making such nonexempt transfer; (6) tax deeds; (7) deeds of foreclosure; (8) deeds of partition; (9) deeds made pursuant to a merger of a corporation; (10) deeds made by a subsidiary corporation to its parent corporation for no consideration other than the cancellation or surrender of the capital stock of such subsidiary; (11) property transferred as a result of death when no consideration is received and in such transfer the date of acquisition or classification of the land

for purposes of sections 12-504a to 12-504f, inclusive, or section 12-107g, whichever is earlier, shall be the date of acquisition or classification by the decedent; (12) deeds to any corporation, trust or other entity, of land to be held in perpetuity for educational, scientific, aesthetic or other equivalent passive uses, provided such corporation, trust or other entity has received a determination from the Internal Revenue Service that contributions to it are deductible under applicable sections of the Internal Revenue Code; (13) land subject to a covenant specifically set forth in the deed transferring title to such land, which covenant is enforceable by the town in which such land is located, to refrain from selling, transferring or developing such land in a manner inconsistent with its classification as farm land pursuant to section 12-107c, forest land pursuant to section 12-107d, open space land pursuant to section 12-107e or maritime heritage land pursuant to section 12-107g, for a period of not less than eight years from the date of transfer, if such covenant is violated the conveyance tax set forth in this chapter shall be applicable at the rate multiplied by the market value as determined by the assessor which would have been applicable at the date the deed containing the covenant was delivered and, in addition, the town or any taxpayer therein may commence an action to enforce such covenant; (14) land the development rights to which have been sold to the state under chapter 422a; and (15) deeds to or from any limited liability company when the grantors or grantees are the same individuals as the principals or members of the limited liability company. If action is taken under subdivision (13) of this section by a taxpayer, such action shall commence prior to the ninth year following the date of the deed containing such covenant and the town shall be served as a necessary party.

Sec. 12-504d. Appeals. Any person aggrieved by the imposition of a tax under the provisions of sections 12-504a to 12-504f, inclusive, may appeal therefrom as provided in sections 12-111, 12-112 and 12-118. If the time for appealing to the board of assessment appeals has passed, the taxpayer may appeal at the next regularly scheduled meeting.

Sec. 12-504e. Conveyance tax applicable on change of use or classification of land. Any land which has been classified by the owner as farm land pursuant to section 12-107c, forest land pursuant to section 12-107d, open space land pursuant to section 12-107e or maritime heritage land pursuant to section 12-107g, if changed by him, within a period of ten years of his acquisition of title, to use other than farm land, forest land, open space land or maritime heritage land, shall be subject to said conveyance tax as if there had been an actual conveyance by him, as provided in sections 12-504a and 12-504b, at the time he makes such change in use. For the purposes of this section: (1) The value of any such property shall be the fair market value thereof as determined by the assessor in conjunction with the most recent revaluation, and (2) the date used for purposes of determining such tax shall be the date on which the use of such property is changed, or the date on which the assessor becomes aware of a change in use of such property, whichever occurs first.

Sec. 12-504f. Classification of land classified as farm, forest, open space or maritime heritage land personal to owner. Certificate of classification. The tax assessor shall file annually, not later than sixty days after the assessment date, with the town clerk a certificate for any land which has been classified as farm land pursuant to section 12-107c, as forest land pursuant to section 12-107d, as open space land pursuant to section 12-107e or as maritime heritage land pursuant to section 12-107g, which certificate shall set forth the date of the initial classification and the obligation to pay the conveyance tax imposed by this chapter. Said

certificate shall be recorded in the land records of such town. Any such classification of land shall be deemed personal to the particular owner who requests such classification and shall not run with the land. The town clerk shall notify the tax assessor of the filing in the land records of the sale of any such land. Upon receipt of such notice the tax assessor shall inform the new owner of the tax benefits of classification of such land as farm land, forest land or open space land.

Sec. 12-504g. Recording without payment of tax as constructive notice. The recording of any title deed, instrument or writing without the payment of the tax required by sections 12-504a, 12-504b, 12-504e to 12-504h, inclusive, shall not prevent such recording from constituting constructive notice of such deed, instrument or writing.

Sec. 12-504h. Termination of classification as farm, forest, open space or maritime heritage land. Any such classification of farm land pursuant to section 12-107c, forest land pursuant to section 12-107d, open space land pursuant to section 12-107e or maritime heritage land pursuant to section 12-107g, shall be deemed personal to the particular owner who requests and receives such classification and shall not run with the land. Any such land which has been classified by a record owner shall remain so classified without the filing of any new application subsequent to such classification, notwithstanding the provisions of sections 12-107c, 12-107d, 12-107e and section 12-107g, until either of the following shall occur: (1) The use of such land is changed to a use other than that described in the application for the existing classification by said record owner, or (2) such land is sold or transferred by said record owner. Upon the sale or transfer of any such property, the classification of such land as farm land pursuant to section 12-107c, forest land pursuant to section 12-107d, open space land pursuant to section 12-107e or maritime heritage land pursuant to section 12-107g, shall cease as of the date of sale or transfer. In the event that a change in use of any such property occurs, the provisions of section 12-504e, shall apply in terms of determining the date of change and the classification of such land as farm land pursuant to section 12-107c, forest land pursuant to section 12-107d, open space land pursuant to section 12-107e or maritime heritage land pursuant to section 12-107g, shall cease as of such date.

CHAPTER 229

INCOME TAX

Sec. 12-701. Definitions. Regulations. (a) For purposes of this chapter:

(1) "Resident of this state" means any natural person (A) who is domiciled in this state, unless (i) the person maintains no permanent place of abode in this state, maintains a permanent place of abode elsewhere and spends in the aggregate not more than thirty days of the taxable year in this state, or (ii) within any period of five hundred forty-eight consecutive days the person is present in a foreign country or countries for at least four hundred fifty days, and during such period of five hundred forty-eight consecutive days the person is not present in this state for more than ninety days and does not maintain a permanent place of abode in this state at which such person's spouse, unless such spouse is legally separated, or minor children are present for more than ninety days, and during the nonresident portion of the taxable year with or within which such period of five hundred forty-eight consecutive days begins and the nonresident portion of the taxable year with or within which such period ends, such person is present in this state for a number of days which does not exceed an amount which bears the same ratio to ninety as the number of days contained in such portion of the taxable year bears to five hundred forty-eight, or (B) who is not domiciled in this state but maintains a permanent place of abode in this state and is in this state for an aggregate of more than one hundred eighty-three days of the taxable year, unless such person, not being domiciled in this state, is in active service in the armed forces of the United States.

(2) "Nonresident of this state" means any natural person who is not a resident of this state for any portion of the taxable year.

(3) "Part-year resident of this state" means any natural person who is not either a resident of this state for the entire taxable year or a nonresident of this state for the entire taxable year.

(4) "Resident trust or estate" means (A) the estate of a decedent who at the time of his death was a resident of this state, (B) the estate of a person who, at the time of commencement of a case under Title 11 of the United States Code, was a resident of this state, (C) a trust, or a portion of a trust, consisting of property transferred by will of a decedent who at the time of his death was a resident of this state, and (D) a trust, or a portion of a trust, consisting of the property of (i) a person who was a resident of this state at the time the property was transferred to the trust if the trust was then irrevocable, (ii) a person who, if the trust was revocable at the time the property was transferred to the trust, and has not subsequently become irrevocable, was a resident of this state at the time the property was transferred to the trust or (iii) a person who, if the trust was revocable when the property was transferred to the trust but the trust has subsequently become irrevocable, was a resident of this state at the time the trust became irrevocable. For purposes of this chapter, if any trust or portion of a trust, other than a trust created by the will of a decedent, has one or more nonresident noncontingent beneficiaries, the Connecticut taxable income of the trust, as defined in subdivision (9) of this subsection, shall be modified as follows: The

Connecticut taxable income of the trust shall be the sum of all such income derived from or connected with sources within this state and that portion of such income derived from or connected with all other sources which is derived by applying to all such income derived from or connected with all other sources a fraction the numerator of which is the number of resident noncontingent beneficiaries and the denominator of which is the total number of noncontingent beneficiaries. For purposes of section 12-700a, if any trust or portion of a trust, other than a trust created by the will of a decedent, has one or more nonresident noncontingent beneficiaries, its adjusted federal alternative minimum taxable income, as defined in section 12-700a shall be modified as follows: The adjusted federal alternative minimum taxable income of the trust shall be the sum of all such income derived from or connected with sources within this state and that portion of such income derived from or connected with all other sources which is derived by applying to all such income derived from or connected with all other sources a fraction, the numerator of which is the number of resident noncontingent beneficiaries and the denominator of which is the total number of noncontingent beneficiaries. As used in this subdivision, "noncontingent beneficiary" means a beneficiary whose interest is not subject to a condition precedent.

(5) "Nonresident trust or estate" means any trust or estate other than a resident trust or estate or a part-year resident trust.

(6) "Part-year resident trust" means any trust which is not either a resident trust or a nonresident trust for the entire taxable year.

(7) "Taxable year" means taxable year as determined in accordance with section 12-708.

(8) "Connecticut taxable income of a resident" means the Connecticut adjusted gross income of a natural person with respect to any taxable year reduced by the amount of the exemption provided in section 12-702.

(9) "Connecticut taxable income of a resident trust or estate" shall mean the taxable income of the fiduciary of such trust or estate as determined for purposes of the federal income tax, to which (A) there shall be added or subtracted, as the case may be, the share of the trust or estate, as determined under section 12-716, in the Connecticut fiduciary adjustment and (B) with respect to any trust, there shall be added the amount of any includable gain, reduced by any deductions properly allocable thereto, upon which a tax is imposed for the taxable year pursuant to Section 644 of the Internal Revenue Code.

(10) "Connecticut fiduciary adjustment" means the net positive or negative total of the following items relating to income, gain, loss or deduction of a trust or estate: (A) There shall be added together (i) any interest income from obligations issued by or on behalf of any state, political subdivision thereof, or public instrumentality, state or local authority, district or similar public entity, exclusive of such income from obligations issued by or on behalf of the state of Connecticut, any political subdivision thereof, or public instrumentality, state or local authority, district or similar public entity created under the laws of the state of Connecticut and exclusive of any such income with respect to which taxation by any state is prohibited by federal law, (ii) any exempt-interest dividends, as defined in Section 852(b)(5) of the Internal Revenue Code,

exclusive of such exempt-interest dividends derived from obligations issued by or on behalf of the state of Connecticut, any political subdivision thereof, or public instrumentality, state or local authority, district or similar public entity created under the laws of the state of Connecticut and exclusive of such exempt-interest dividends derived from obligations, the income with respect to which taxation by any state is prohibited by federal law, (iii) any interest or dividend income on obligations or securities of any authority, commission or instrumentality of the United States which federal law exempts from federal income tax but does not exempt from state income taxes, (iv) to the extent properly includable in determining the net gain or loss from the sale or other disposition of capital assets for federal income tax purposes, any loss from the sale or exchange of obligations issued by or on behalf of the state of Connecticut, any political subdivision thereof, or public instrumentality, state or local authority, district or similar public entity created under the laws of the state of Connecticut, in the income year such loss was recognized, (v) to the extent deductible in determining federal taxable income prior to deductions relating to distributions to beneficiaries, any income taxes imposed by this state, (vi) to the extent deductible in determining federal taxable income prior to deductions relating to distributions to beneficiaries, any interest on indebtedness incurred or continued to purchase or carry obligations or securities the interest on which is exempt from tax under this chapter, (vii) expenses paid or incurred during the taxable year for the production or collection of income which is exempt from tax under this chapter, or the management, conservation or maintenance of property held for the production of such income, and the amortizable bond premium for the taxable year on any bond the interest on which is exempt from taxation under this chapter, to the extent that such expenses and premiums are deductible in determining federal taxable income prior to deductions relating to distributions to beneficiaries, and (viii) to the extent deductible in determining federal taxable income prior to deductions relating to distributions to beneficiaries, the deduction allowable as qualified domestic production activities income, pursuant to Section 199 of the Internal Revenue Code. (B) There shall be subtracted from the sum of such items (i) to the extent properly includable in gross income for federal income tax purposes, any income with respect to which taxation by any state is prohibited by federal law, (ii) to the extent allowable under section 12-718, exempt dividends paid by a regulated investment company, (iii) with respect to any trust or estate which is a shareholder of an S corporation which is carrying on, or which has the right to carry on, business in this state, as said term is used in section 12-214, the amount of such shareholder's pro rata share of such corporation's nonseparately computed items, as defined in Section 1366 of the Internal Revenue Code, that is subject to tax under chapter 208, in accordance with subsection (c) of section 12-217 multiplied by such corporation's apportionment fraction, if any, as determined in accordance with section 12-218, (iv) to the extent properly includable in gross income for federal income tax purposes, any interest income from obligations issued by or on behalf of the state of Connecticut, any political subdivision thereof, or public instrumentality, state or local authority, district or similar public entity created under the laws of the state of Connecticut, (v) to the extent properly includable in determining the net gain or loss from the sale or other disposition of capital assets for federal income tax purposes, any gain from the sale or exchange of obligations issued by or on behalf of the state of Connecticut, any political subdivision thereof, or public instrumentality, state or local authority, district or similar public entity created under the laws of the state of Connecticut, in the income year such gain was recognized, (vi) any interest on indebtedness incurred or continued to purchase or carry obligations or securities the interest on which is subject to tax under this chapter, but exempt

from federal income tax, to the extent that such interest on indebtedness is not deductible in determining federal taxable income prior to deductions relating to distributions to beneficiaries, (vii) ordinary and necessary expenses paid or incurred during the taxable year for the production or collection of income which is subject to taxation under this chapter, but exempt from federal income tax, or the management, conservation or maintenance of property held for the production of such income, and the amortizable bond premium for the taxable year on any bond the interest on which is subject to tax under this chapter, but exempt from federal income tax, to the extent that such expenses and premiums are not deductible in determining federal taxable income prior to deductions relating to distributions to beneficiaries, and (viii) the amount of any refund or credit for overpayment of income taxes imposed by this state, to the extent properly includable in gross income for federal income tax purposes for the taxable year and to the extent deductible in determining federal taxable income prior to deductions relating to distributions to beneficiaries for the preceding taxable year.

(11) "Estimated tax" means the amount which the individual estimates to be his income tax under this chapter for the taxable year less the amount which such individual estimates to be the sum of any credits allowable for tax withheld.

(12) "Required annual payment" means the lesser of (A) ninety per cent of the tax shown on the return for the taxable year, or, if no return is filed, ninety per cent of the tax for such year, or (B) if the preceding taxable year was a taxable year of twelve months and the individual filed a return for the preceding taxable year, one hundred per cent of the tax shown on the return of the individual for such preceding taxable year.

(13) "Regulated investment company" means a regulated investment company as defined in Section 851 of the Internal Revenue Code.

(14) "Exempt dividends" means any dividend or part thereof, other than a capital gain dividend, paid by a regulated investment company and designated by it as an exempt dividend, in accordance with section 12-718, in a written notice mailed to its shareholders not later than sixty days after the close of its taxable year.

(15) "Taxpayer" means any person, trust or estate subject to the tax imposed under this chapter.

(16) "Internal Revenue Code" means the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended.

(17) "S corporation" means any corporation which is an S corporation for federal income tax purposes.

(18) "Person" means a person as defined in section 12-1, but shall not include any corporation or association which is taxable as a corporation for the purposes of chapter 208, provided, for purposes of sections 12-735, 12-736 and 12-737, the term "person" shall include an individual, corporation or partnership and any officer or employee of any corporation, including a dissolved corporation, and a member or employee of any partnership who, as such officer, employee or member, is under a duty to perform the act in respect of which the violation occurs.

(19) “Adjusted gross income” means the adjusted gross income of a natural person with respect to any taxable year, as determined for federal income tax purposes and as properly reported on such person’s federal income tax return.

(20) “Connecticut adjusted gross income” means adjusted gross income, with the following modifications:

(A) There shall be added thereto (i) to the extent not properly includable in gross income for federal income tax purposes, any interest income from obligations issued by or on behalf of any state, political subdivision thereof, or public instrumentality, state or local authority, district or similar public entity, exclusive of such income from obligations issued by or on behalf of the state of Connecticut, any political subdivision thereof, or public instrumentality, state or local authority, district or similar public entity created under the laws of the state of Connecticut and exclusive of any such income with respect to which taxation by any state is prohibited by federal law, (ii) any exempt-interest dividends, as defined in Section 852(b)(5) of the Internal Revenue Code, exclusive of such exempt-interest dividends derived from obligations issued by or on behalf of the state of Connecticut, any political subdivision thereof, or public instrumentality, state or local authority, district or similar public entity created under the laws of the state of Connecticut and exclusive of such exempt-interest dividends derived from obligations, the income with respect to which taxation by any state is prohibited by federal law, (iii) any interest or dividend income on obligations or securities of any authority, commission or instrumentality of the United States which federal law exempts from federal income tax but does not exempt from state income taxes, (iv) to the extent included in gross income for federal income tax purposes for the taxable year, the total taxable amount of a lump sum distribution for the taxable year deductible from such gross income in calculating federal adjusted gross income, (v) to the extent properly includable in determining the net gain or loss from the sale or other disposition of capital assets for federal income tax purposes, any loss from the sale or exchange of obligations issued by or on behalf of the state of Connecticut, any political subdivision thereof, or public instrumentality, state or local authority, district or similar public entity created under the laws of the state of Connecticut, in the income year such loss was recognized, (vi) to the extent deductible in determining federal adjusted gross income, any income taxes imposed by this state, (vii) to the extent deductible in determining federal adjusted gross income, any interest on indebtedness incurred or continued to purchase or carry obligations or securities the interest on which is exempt from tax under this chapter, (viii) expenses paid or incurred during the taxable year for the production or collection of income which is exempt from taxation under this chapter or the management, conservation or maintenance of property held for the production of such income, and the amortizable bond premium for the taxable year on any bond the interest on which is exempt from tax under this chapter to the extent that such expenses and premiums are deductible in determining federal adjusted gross income, (ix) for property placed in service after September 10, 2001, but prior to September 11, 2004, in taxable years ending after September 10, 2001, any additional allowance for depreciation under subsection (k) of Section 168 of the Internal Revenue Code, as provided by Section 101 of the Job Creation and Worker Assistance Act of 2002, to the extent deductible in determining federal adjusted gross income, (x) to the extent deductible in determining federal adjusted gross income, the deduction allowable as qualified domestic production activities income, pursuant to Section 199 of the Internal Revenue Code, (xi) to the extent not properly includable in gross income for federal income tax purposes

for the taxable year, any income from the discharge of indebtedness, in taxable years ending after December 31, 2008, in connection with any reacquisition, after December 31, 2008, and before January 1, 2011, of an applicable debt instrument or instruments, as those terms are defined in Section 108 of the Internal Revenue Code, as amended by Section 1231 of the American Recovery and Reinvestment Act of 2009, the inclusion of which income in federal gross income for the taxable year is deferred, as provided by said Section 1231; (xii) to the extent not properly includable in gross income for federal income tax purposes, an amount equal to fifty per cent of any distribution from a manufacturing reinvestment account used in accordance with subdivision (3) of subsection (c) of section 32-9zz to the extent that a contribution to such account was subtracted from federal adjusted gross income pursuant to clause (xix) of subparagraph (B) of this subdivision in computing Connecticut adjusted gross income for the current or a preceding taxable year; and (xiii) to the extent not properly includable in gross income for federal income tax purposes, an amount equal to (I) any distribution from a manufacturing reinvestment account not used in accordance with subdivision (3) of subsection (c) of section 32-9zz to the extent that a contribution to such account was subtracted from federal adjusted gross income pursuant to clause (xix) of subparagraph (B) of this subdivision in computing Connecticut adjusted gross income for the current or a preceding taxable year, and (II) any return of money from a manufacturing reinvestment account pursuant to subsection (d) of section 32-9zz to the extent that a contribution to such account was subtracted from federal adjusted gross income pursuant to clause (xix) of subparagraph (B) of this subdivision in computing Connecticut adjusted gross income for the current or a preceding taxable year.

(B) There shall be subtracted therefrom (i) to the extent properly includable in gross income for federal income tax purposes, any income with respect to which taxation by any state is prohibited by federal law, (ii) to the extent allowable under section 12-718, exempt dividends paid by a regulated investment company, (iii) the amount of any refund or credit for overpayment of income taxes imposed by this state, or any other state of the United States or a political subdivision thereof, or the District of Columbia, to the extent properly includable in gross income for federal income tax purposes, (iv) to the extent properly includable in gross income for federal income tax purposes and not otherwise subtracted from federal adjusted gross income pursuant to clause (x) of this subparagraph in computing Connecticut adjusted gross income, any tier 1 railroad retirement benefits, (v) to the extent any additional allowance for depreciation under Section 168(k) of the Internal Revenue Code, as provided by Section 101 of the Job Creation and Worker Assistance Act of 2002, for property placed in service after December 31, 2001, but prior to September 10, 2004, was added to federal adjusted gross income pursuant to subparagraph (A)(ix) of this subdivision in computing Connecticut adjusted gross income for a taxable year ending after December 31, 2001, twenty-five per cent of such additional allowance for depreciation in each of the four succeeding taxable years, (vi) to the extent properly includable in gross income for federal income tax purposes, any interest income from obligations issued by or on behalf of the state of Connecticut, any political subdivision thereof, or public instrumentality, state or local authority, district or similar public entity created under the laws of the state of Connecticut, (vii) to the extent properly includable in determining the net gain or loss from the sale or other disposition of capital assets for federal income tax purposes, any gain from the sale or exchange of obligations issued by or on behalf of the state of Connecticut, any political subdivision thereof, or public instrumentality, state or local authority, district or similar public entity created under the laws of the state of Connecticut, in the income

year such gain was recognized, (viii) any interest on indebtedness incurred or continued to purchase or carry obligations or securities the interest on which is subject to tax under this chapter but exempt from federal income tax, to the extent that such interest on indebtedness is not deductible in determining federal adjusted gross income and is attributable to a trade or business carried on by such individual, (ix) ordinary and necessary expenses paid or incurred during the taxable year for the production or collection of income which is subject to taxation under this chapter but exempt from federal income tax, or the management, conservation or maintenance of property held for the production of such income, and the amortizable bond premium for the taxable year on any bond the interest on which is subject to tax under this chapter but exempt from federal income tax, to the extent that such expenses and premiums are not deductible in determining federal adjusted gross income and are attributable to a trade or business carried on by such individual, (x) (I) for a person who files a return under the federal income tax as an unmarried individual whose federal adjusted gross income for such taxable year is less than fifty thousand dollars, or as a married individual filing separately whose federal adjusted gross income for such taxable year is less than fifty thousand dollars, or for a husband and wife who file a return under the federal income tax as married individuals filing jointly whose federal adjusted gross income for such taxable year is less than sixty thousand dollars or a person who files a return under the federal income tax as a head of household whose federal adjusted gross income for such taxable year is less than sixty thousand dollars, an amount equal to the Social Security benefits includable for federal income tax purposes; and (II) for a person who files a return under the federal income tax as an unmarried individual whose federal adjusted gross income for such taxable year is fifty thousand dollars or more, or as a married individual filing separately whose federal adjusted gross income for such taxable year is fifty thousand dollars or more, or for a husband and wife who file a return under the federal income tax as married individuals filing jointly whose federal adjusted gross income from such taxable year is sixty thousand dollars or more or for a person who files a return under the federal income tax as a head of household whose federal adjusted gross income for such taxable year is sixty thousand dollars or more, an amount equal to the difference between the amount of Social Security benefits includable for federal income tax purposes and the lesser of twenty-five per cent of the Social Security benefits received during the taxable year, or twenty-five per cent of the excess described in Section 86(b)(1) of the Internal Revenue Code, (xi) to the extent properly includable in gross income for federal income tax purposes, any amount rebated to a taxpayer pursuant to section 12-746, (xii) to the extent properly includable in the gross income for federal income tax purposes of a designated beneficiary, any distribution to such beneficiary from any qualified state tuition program, as defined in Section 529(b) of the Internal Revenue Code, established and maintained by this state or any official, agency or instrumentality of the state, (xiii) to the extent allowable under section 12-701a, contributions to accounts established pursuant to any qualified state tuition program, as defined in Section 529(b) of the Internal Revenue Code, established and maintained by this state or any official, agency or instrumentality of the state, (xiv) to the extent properly includable in gross income for federal income tax purposes, the amount of any Holocaust victims' settlement payment received in the taxable year by a Holocaust victim, (xv) to the extent properly includable in gross income for federal income tax purposes of an account holder, as defined in section 31-51ww, interest earned on funds deposited in the individual development account, as defined in section 31-51ww, of such account holder, (xvi) to the extent properly includable in the gross income for federal income tax

purposes of a designated beneficiary, as defined in section 3-123aa, interest, dividends or capital gains earned on contributions to accounts established for the designated beneficiary pursuant to the Connecticut Homecare Option Program for the Elderly established by sections 3-123aa to 3-123ff, inclusive, (xvii) to the extent properly included in gross income for federal income tax purposes, fifty per cent of the income received from the United States government as retirement pay for a retired member of (I) the Armed Forces of the United States, as defined in Section 101 of Title 10 of the United States Code, or (II) the National Guard, as defined in Section 101 of Title 10 of the United States Code, (xviii) to the extent properly includable in gross income for federal income tax purposes for the taxable year, any income from the discharge of indebtedness in connection with any reacquisition, after December 31, 2008, and before January 1, 2011, of an applicable debt instrument or instruments, as those terms are defined in Section 108 of the Internal Revenue Code, as amended by Section 1231 of the American Recovery and Reinvestment Act of 2009, to the extent any such income was added to federal adjusted gross income pursuant to subparagraph (A)(x) of this subdivision in computing Connecticut adjusted gross income for a preceding taxable year; and (xix) to the extent not deductible in determining federal adjusted gross income, the amount of any contribution to a manufacturing reinvestment account established pursuant to section 32-9zz in the taxable year that such contribution is made.

(C) With respect to a person who is the beneficiary of a trust or estate, there shall be added or subtracted, as the case may be, from adjusted gross income such person's share, as determined under section 12-714, in the Connecticut fiduciary adjustment.

(21) "Commissioner" means the Commissioner of Revenue Services or his authorized agent.

(22) "Department" means the Department of Revenue Services.

(23) "Federal tentative minimum tax" means tentative minimum tax, as determined pursuant to Section 55 of the Internal Revenue Code, reduced by the alternative minimum tax foreign tax credit.

(24) "Adjusted federal tentative minimum tax" of an individual means such individual's federal tentative minimum tax or, in the case of an individual whose Connecticut adjusted gross income includes modifications described in subparagraph (A)(i), (A)(ii), (A)(v), (A)(vi), (A)(vii) or (A)(viii) of subdivision (20) of subsection (a) of this section or subparagraph (B)(i), (B)(ii), (B)(v), (B)(vi), (B)(vii), (B)(viii), (B)(ix), (B)(x), (B)(xiii) or (B)(xv) of subdivision (20) of subsection (a) of this section, the amount that would have been the federal tentative minimum tax if such tax were calculated by including, to the extent not includable in federal alternative minimum taxable income, the modifications described in subparagraph (A)(i), (A)(ii), (A)(v), (A)(vi), (A)(vii) or (A)(viii) of subdivision (20) of subsection (a) of this section, by excluding, to the extent includable in federal alternative minimum taxable income, the modifications described in subparagraph (B)(i), (B)(ii), (B)(v), (B)(vi), (B)(vii), (B)(viii), (B)(ix), (B)(x), (B)(xiii) or (B)(xv) of subdivision (20) of subsection (a) of this section, and by excluding, to the extent includable in federal alternative minimum taxable income, the amount of any interest income or exempt-interest dividends, as defined in Section 852(b)(5) of the Internal Revenue Code, from obligations that are issued by or on behalf of the state of Connecticut, any political subdivision thereof, or public instrumentality, state or local authority, district, or similar public entity that is

created under the laws of the state of Connecticut, or from obligations that are issued by or on behalf of any territory or possession of the United States, any political subdivision of such territory or possession, or public instrumentality, authority, district or similar public entity of such territory or possession, the income with respect to which taxation by any state is prohibited by federal law. If such individual is a beneficiary of a trust or estate, then, in calculating his or her federal tentative minimum tax, his or her federal alternative taxable income shall be increased or decreased, as the case may be, by the net amount of such individual's proportionate share of the Connecticut fiduciary adjustment relating to modifications that are described in, to the extent not includable in federal alternative minimum taxable income, subparagraph (A)(i), (A)(ii), (A)(v), (A)(vi), (A)(vii) or (A)(viii) of subdivision (20) of subsection (a) of this section, or, to the extent includable in federal alternative minimum taxable income, subparagraph (B)(i), (B)(ii), (B)(v), (B)(vi), (B)(vii), (B)(viii), (B)(ix), (B)(x), (B)(xiii) or (B)(xv) of subdivision (20) of subsection (a) of this section.

(25) "Net Connecticut minimum tax" means the amount by which the Connecticut minimum tax exceeds the income tax imposed under section 12-700.

(26) (A) "Connecticut minimum tax" of an individual means the lesser of (i) nineteen per cent of the adjusted federal tentative minimum tax, as defined in subdivision (24) of subsection (a) of this section, or (ii) five and one-half per cent of the adjusted federal alternative minimum taxable income, as defined in subdivision (30) of this subsection. (B) "Connecticut minimum tax" of a trust or estate means the lesser of (i) nineteen per cent of the adjusted federal tentative minimum tax, as defined in subdivision (28) of this subsection, or (ii) five and one-half per cent of the adjusted federal alternative minimum taxable income, as defined in subdivision (31) of this subsection.

(27) "Adjusted net Connecticut minimum tax" means (A) if the Connecticut minimum tax is calculated under subparagraph (A)(i) or (B)(i), as the case may be, of subdivision (26) of this subsection, the excess, if any, of (i) the net Connecticut minimum tax, less the credit allowed under subsection (e) of section 12-700a, over (ii) the amount that would have been the net Connecticut minimum tax provided the adjustments and items of preference specified in Section 53(d) of the Internal Revenue Code had been used in determining the net Connecticut minimum tax, less the credit that would have been allowed under subsection (e) of section 12-700a for a similar tax determined by using only the adjustments and items of preference specified in Section 53(d) of the Internal Revenue Code, or (B) if the Connecticut minimum tax is calculated under subparagraph (A)(ii) or (B)(ii), as the case may be, of subdivision (26) of this subsection, then the product of the excess that is described in subparagraph (A) of this subdivision and that is determined without regard to said subparagraph (A)(ii) or (B)(ii), as the case may be, of subdivision (26) of this subsection, multiplied by a fraction, the numerator of which is the net Connecticut minimum tax, as if the Connecticut minimum tax were calculated under said subparagraph (A)(ii) or (B)(ii), as the case may be, of subdivision (26) of this subsection and the denominator of which is the net Connecticut minimum tax, as if the Connecticut minimum tax were calculated under said subparagraph (A)(i) or (B)(i), as the case may be, of subdivision (26) of this subsection.

(28) "Adjusted federal tentative minimum tax" of a trust or estate means its federal tentative minimum tax or, in the case of a trust or estate whose Connecticut taxable income includes modifications described in subparagraph (A)(i), (A)(ii), (A)(iv), (A)(v), (A)(vi) or (A)(vii) of subdivision (10) of subsection (a) of this section or subparagraph (B)(i), (B)(ii), (B)(iii), (B)(iv), (B)(v), (B)(vi) or (B)(vii) of subdivision (10) of subsection (a) of this section, the amount that would have been the federal tentative minimum tax if such tax were calculated by including, to the extent not includable in federal alternative minimum taxable income, the modifications described in subparagraph (A)(i), (A)(ii), (A)(iv), (A)(v), (A)(vi) or (A)(vii) of subdivision (10) of subsection (a) of this section, by excluding, to the extent includable in federal alternative minimum taxable income, the modifications described in subparagraph (B)(i), (B)(ii), (B)(iii), (B)(iv), (B)(v), (B)(vi) or (B)(vii) of subdivision (10) of subsection (a) of this section, and by excluding, to the extent includable in federal alternative minimum taxable income, the amount of any interest income or exempt-interest dividends, as defined in Section 852(b)(5) of the Internal Revenue Code, from obligations that are issued by or on behalf of the state of Connecticut, any political subdivision thereof, or public instrumentality, state or local authority, district, or similar public entity that is created under the laws of the state of Connecticut, or from obligations that are issued by or on behalf of any territory or possession of the United States, any political subdivision of such territory or possession, or public instrumentality, authority, district or similar public entity of such territory or possession, the income with respect to which taxation by any state is prohibited by federal law. If such trust or estate is itself a beneficiary of a trust or estate, then, for purposes of calculating its adjusted federal alternative minimum tax, its federal alternative minimum taxable income shall also be increased or decreased, as the case may be, by the net amount of such trust or estate's proportionate share of the Connecticut fiduciary adjustment relating to modifications that are described, to the extent not includable in federal alternative minimum taxable income, in subparagraph (A)(i), (A)(ii), (A)(iv), (A)(v), (A)(vi) or (A)(vii) of subdivision (10) of subsection (a) of this section or to the extent includable in federal alternative minimum taxable income, subparagraph (B)(i), (B)(ii), (B)(iii), (B)(iv), (B)(v), (B)(vi) or (B)(vii) of subdivision (10) of subsection (a) of this section.

(29) "Federal alternative minimum taxable income" means alternative minimum taxable income, as defined in Section 55(b)(2) of the Internal Revenue Code.

(30) "Adjusted federal alternative minimum taxable income" of an individual means his or her federal alternative minimum taxable income or, in the case of an individual whose Connecticut adjusted gross income includes modifications described in subparagraph (A)(i), (A)(ii), (A)(v), (A)(vi), (A)(vii) or (A)(viii) of subdivision (20) of subsection (a) of this section or subparagraph (B)(i), (B)(ii), (B)(v), (B)(vi), (B)(vii), (B)(viii), (B)(ix), (B)(x), (B)(xiii) or (B)(xv) of subdivision (20) of subsection (a) of this section, the amount that would have been the federal alternative minimum taxable income if such amount were calculated by including, to the extent not includable in federal alternative minimum taxable income, the modifications described in subparagraph (A)(i), (A)(ii), (A)(v), (A)(vi), (A)(vii) or (A)(viii) of subdivision (20) of subsection (a) of this section, by excluding, to the extent includable in federal alternative minimum taxable income, the modifications described in subparagraph (B)(i), (B)(ii), (B)(v), (B)(vi), (B)(vii), (B)(viii), (B)(ix), (B)(x), (B)(xiii) or (B)(xv) of subdivision (20) of subsection (a) of this section, and by excluding, to the extent includable in federal alternative minimum taxable income, the amount of any interest income or exempt-interest dividends, as defined in

Section 852(b)(5) of the Internal Revenue Code, from obligations that are issued by or on behalf of the state of Connecticut, any political subdivision thereof, or public instrumentality, state or local authority, district, or similar public entity that is created under the laws of the state of Connecticut, or from obligations that are issued by or on behalf of any territory or possession of the United States, any political subdivision of such territory or possession, or public instrumentality, authority, district or similar public entity of such territory or possession, the income with respect to which taxation by any state is prohibited by federal law. If such individual is a beneficiary of a trust or estate, then, for purposes of calculating his or her adjusted federal alternative minimum taxable income, his or her federal alternative minimum taxable income shall also be increased or decreased, as the case may be, by the net amount of such individual's proportionate share of the Connecticut fiduciary adjustment relating to modifications to the extent not includable in federal alternative minimum taxable income, that are described in subparagraph (A)(i), (A)(ii), (A)(v), (A)(vi), (A)(vii) or (A)(viii) of subdivision (20) of subsection (a) of this section or to the extent includable in federal alternative minimum taxable income, subparagraph (B)(i), (B)(ii), (B)(v), (B)(vi), (B)(vii), (B)(viii), (B)(ix), (B)(x), (B)(xiii) or (B)(xv) of subdivision (20) of subsection (a) of this section.

(31) "Adjusted federal alternative minimum taxable income" of a trust or estate means its federal alternative minimum taxable income or, in the case of a trust or estate whose Connecticut taxable income includes modifications described in subparagraph (A)(i), (A)(ii), (A)(iv), (A)(v), (A)(vi) or (A)(vii) of subdivision (10) of subsection (a) of this section or subparagraph (B)(i), (B)(ii), (B)(iii), (B)(iv), (B)(v), (B)(vi) or (B)(vii) of subdivision (10) of subsection (a) of this section, the amount that would have been the federal alternative minimum taxable income if such amount were calculated by including, to the extent not includable in federal alternative minimum taxable income, the modifications described in subparagraph (A)(i), (A)(ii), (A)(iv), (A)(v), (A)(vi) or (A)(vii) of subdivision (10) of subsection (a) of this section, by excluding, to the extent includable in federal alternative minimum taxable income, the modifications described in subparagraph (B)(i), (B)(ii), (B)(iii), (B)(iv), (B)(v), (B)(vi) or (B)(vii) of subdivision (10) of subsection (a) of this section, and by excluding, to the extent includable in federal alternative minimum taxable income, the amount of any interest income or exempt-interest dividends, as defined in Section 852(b)(5) of the Internal Revenue Code, from obligations that are issued by or on behalf of the state of Connecticut, any political subdivision thereof, or public instrumentality, state or local authority, district, or similar public entity that is created under the laws of the state of Connecticut, or from obligations that are issued by or on behalf of any territory or possession of the United States, any political subdivision of such territory or possession, or public instrumentality, authority, district or similar public entity of such territory or possession, the income with respect to which taxation by any state is prohibited by federal law. If such trust or estate is itself a beneficiary of a trust or estate, then, for purposes of calculating its adjusted federal alternative minimum taxable income, its federal alternative minimum taxable income shall also be increased or decreased, as the case may be, by the net amount of such trust or estate's proportionate share of the Connecticut fiduciary adjustment relating to modifications that are described, to the extent not includable in federal alternative minimum taxable income, in subparagraph (A)(i), (A)(ii), (A)(iv), (A)(v), (A)(vi) or (A)(vii) of subdivision (10) of subsection (a) of this section, or to the extent includable in federal alternative minimum taxable income, subparagraph (B)(i), (B)(ii), (B)(iii), (B)(iv), (B)(v), (B)(vi) or (B)(vii) of subdivision (10) of subsection (a) of this section.

(32) "Pay" means the payment by an individual of the tax imposed on his Connecticut adjusted gross income or the payment by a fiduciary of a trust or estate of the tax imposed on its Connecticut taxable income, and includes the payment over by an employer or other person of the tax that such employer or other person is required to collect, deduct or withhold and to truthfully account for.

(33) "Partnership" means a partnership as defined in Section 7701(a)(2) of the Internal Revenue Code and the regulations adopted thereunder, as from time to time amended, and any reference in this chapter or in regulations adopted under this chapter to a partnership shall include a limited liability company that is treated as a partnership for federal income tax purposes.

(34) "Partner" means a partner as defined in Section 7701(a)(2) of the Internal Revenue Code and the regulations adopted thereunder, as from time to time amended, and any reference in this chapter or in regulations adopted under this chapter to a partner shall include a member of a limited liability company that is treated as a partnership for federal income tax purposes.

(35) "Holocaust victim settlement payment" means a payment received: (A) As a result of a settlement of the action entitled In re Holocaust Victims' Asset Litigation, C.A. No. 96-4849, in the United States District Court for the Eastern District of New York; (B) under the German act regulating unresolved property claims, also known as Gesetz zur Regelung offener Vermogensfragen, or any other foreign law providing payments for Holocaust claims; or (C) as a result of the settlement of any other Holocaust claim, including insurance claims, claims relating to looted art, claims relating to looted financial assets, or claims relating to slave labor wages. "Holocaust victim settlement payment" includes any interest on any such payment accumulated or accrued through the date of payment. "Holocaust victim settlement payment" does not include any amount received from any asset acquired with any asset recovered, returned, or otherwise given as compensation to a Holocaust victim as a Holocaust victim settlement payment or with the proceeds from the sale of any asset recovered, returned, or otherwise given as compensation to a Holocaust victim as a Holocaust victim settlement payment.

(36) "Holocaust victim" means an individual who died or lost property as a result of discriminatory laws, policies or actions targeted against discrete groups of individuals based on race, religion, ethnicity, sexual orientation or national origin, whether or not the individual was actually a member of any of those groups, or because the individual assisted or allegedly assisted any of those groups, between January 1, 1929, and December 31, 1945, in the country of Nazi Germany, areas occupied by Nazi Germany, those European countries allied with Nazi Germany, areas occupied by those European countries allied with Nazi Germany or any other neutral European country or area in Europe under the influence or threat of invasion by Nazi Germany or by any European country allied with or occupied by Nazi Germany. "Holocaust victim" includes the spouse or descendant of a Holocaust victim.

(b) Any term used in this chapter shall have the same meaning as when used in a comparable context in the laws of the United States relating to income taxes unless a different meaning is clearly required. Any reference in this chapter to the laws of the United States shall mean the provisions of the Internal Revenue Code and any other provisions of the laws of the United

States relating to income tax as the same may be or become effective, at any time or from time to time, for the taxable year. Terms preceded by the word "federal" refer to the corresponding terms defined in the laws of the United States.

(c) The commissioner shall, by regulation, define the term "derived from or connected with sources within this state" as used in this chapter.

TITLE 13B*
TRANSPORTATION
Chapter 242

Sec. 13b-39g. Municipality may retain fees. Each municipality which issues and renews registrations for aircraft in accordance with sections 13b-39a to 13b-39g, inclusive, may retain for its own use and purposes, as a grant in lieu of property taxes, all revenue received from the receipt of aircraft registration fees. Each such participating municipality shall furnish the commissioner with such reports concerning the total amount of fees received pursuant to sections 12-71 and 13b-39a to 13b-39g, inclusive, the number of registrations issued, the names of registrants and the descriptions of aircraft registered.

CHAPTER 246*

MOTOR VEHICLES

Sec. 14-1. Definitions. Terms used in this chapter shall be construed as follows, unless another construction is clearly apparent from the language or context in which the term is used or unless the construction is inconsistent with the manifest intention of the General Assembly:

(1) "Activity vehicle" means a student transportation vehicle that is used to transport students in connection with school-sponsored events and activities, but is not used to transport students to and from school;

(2) "Agricultural tractor" means a tractor or other form of nonmuscular motive power used for transporting, hauling, plowing, cultivating, planting, harvesting, reaping or other agricultural purposes on any farm or other private property, or used for the purpose of transporting, from one farm to another, agricultural implements and farm products, provided the agricultural tractor is not used on any highway for transporting a pay load or for some other commercial purpose;

(3) "Antique, rare or special interest motor vehicle" means a motor vehicle twenty years old or older which is being preserved because of historic interest and which is not altered or modified from the original manufacturer's specifications;

(4) "Apparent candle power" means an illumination equal to the normal illumination in foot candles produced by any lamp or lamps, divided by the square of the distance in feet between the lamp or lamps and the point at which the measurement is made;

(5) "Authorized emergency vehicle" means (A) a fire department vehicle, (B) a police vehicle, or (C) a public service company or municipal department ambulance or emergency vehicle designated or authorized for use as an authorized emergency vehicle by the commissioner;

(6) "Auxiliary driving lamp" means an additional lighting device on a motor vehicle used primarily to supplement the general illumination in front of a motor vehicle provided by the motor vehicle's head lamps;

(7) "Bulb" means a light source consisting of a glass bulb containing a filament or substance capable of being electrically maintained at incandescence;

(8) "Camp trailer" includes any trailer designed for living or sleeping purposes and used exclusively for camping or recreational purposes;

(9) "Camp trailer registration" means the type of registration issued to any trailer that is for nonbusiness use and is limited to camp trailers and utility trailers;

(10) “Camp vehicle” means any motor vehicle that is regularly used to transport persons under eighteen years of age in connection with the activities of any youth camp, as defined in section 19a-420;

(11) “Camper” means any motor vehicle designed or permanently altered in such a way as to provide temporary living quarters for travel, camping or recreational purposes;

(12) “Combination registration” means the type of registration issued to a motor vehicle used for both private passenger and commercial purposes if such vehicle does not have a gross vehicle weight rating in excess of twelve thousand five hundred pounds;

(13) “Commercial driver’s license” or “CDL” means a license issued to an individual in accordance with the provisions of sections 14-44a to 14-44m, inclusive, which authorizes such individual to drive a commercial motor vehicle;

(14) “Commercial driver’s license information system” or “CDLIS” means the national database of holders of commercial driver’s licenses established by the Federal Motor Carrier Safety Administration pursuant to Section 12007 of the Commercial Motor Vehicle Safety Act of 1986;

(15) “Commercial motor vehicle” means a vehicle designed or used to transport passengers or property, except a vehicle used for farming purposes in accordance with 49 CFR 383.3(d), fire fighting apparatus or an emergency vehicle, as defined in section 14-283, or a recreational vehicle in private use, which (A) has a gross vehicle weight rating of twenty-six thousand and one pounds or more, or a gross combination weight rating of twenty-six thousand and one pounds or more, inclusive of a towed unit or units with a gross vehicle weight rating of more than ten thousand pounds; (B) is designed to transport sixteen or more passengers, including the driver, or is designed to transport more than ten passengers, including the driver, and is used to transport students under the age of twenty-one years to and from school; or (C) is transporting hazardous materials and is required to be placarded in accordance with 49 CFR 172, Subpart F, as amended, or any quantity of a material listed as a select agent or toxin in 42 CFR Part 73;

(16) “Commercial registration” means the type of registration required for any motor vehicle designed or used to transport merchandise, freight or persons in connection with any business enterprise, unless a more specific type of registration is authorized and issued by the commissioner for such class of vehicle;

(17) “Commercial trailer” means a trailer used in the conduct of a business to transport freight, materials or equipment whether or not permanently affixed to the bed of the trailer;

(18) “Commercial trailer registration” means the type of registration issued to any commercial trailer;

(19) “Commissioner” includes the Commissioner of Motor Vehicles and any assistant to the Commissioner of Motor Vehicles who is designated and authorized by, and who is acting for, the Commissioner of Motor Vehicles under a designation; except that the deputy commissioners of motor vehicles and the Attorney General are deemed, unless the Commissioner of Motor

Vehicles otherwise provides, to be designated and authorized by, and acting for, the Commissioner of Motor Vehicles under a designation;

(20) "Controlled substance" has the same meaning as in section 21a-240 and the federal laws and regulations incorporated in chapter 420b;

(21) "Conviction" means an unvacated adjudication of guilt, or a determination that a person has violated or failed to comply with the law in a court of original jurisdiction or an authorized administrative tribunal, an unvacated forfeiture of bail or collateral deposited to secure the person's appearance in court, the payment of a fine or court cost, or violation of a condition of release without bail, regardless of whether or not the penalty is rebated, suspended or probated;

(22) "Dealer" includes any person actively engaged in buying, selling or exchanging motor vehicles or trailers who has an established place of business in this state and who may, incidental to such business, repair motor vehicles or trailers, or cause them to be repaired by persons in his or her employ;

(23) "Disqualification" means a withdrawal of the privilege to drive a commercial motor vehicle, which occurs as a result of (A) any suspension, revocation, or cancellation by the commissioner of the privilege to operate a motor vehicle; (B) a determination by the Federal Highway Administration, under the rules of practice for motor carrier safety contained in 49 CFR 386, as amended, that a person is no longer qualified to operate a commercial motor vehicle under the standards of 49 CFR 391, as amended; or (C) the loss of qualification which follows any of the convictions or administrative actions specified in section 14-44k;

(24) "Drive" means to drive, operate or be in physical control of a motor vehicle, including a motor vehicle being towed by another;

(25) "Driver" means any person who drives, operates or is in physical control of a commercial motor vehicle, or who is required to hold a commercial driver's license;

(26) "Driver's license" or "operator's license" means a valid Connecticut motor vehicle operator's license or a license issued by another state or foreign jurisdiction authorizing the holder thereof to operate a motor vehicle on the highways;

(27) "Employee" means any operator of a commercial motor vehicle, including full-time, regularly employed drivers, casual, intermittent or occasional drivers, drivers under contract and independent owner-operator contractors, who, while in the course of operating a commercial motor vehicle, are either directly employed by, or are under contract to, an employer;

(28) "Employer" means any person, including the United States, a state or any political subdivision thereof, who owns or leases a commercial motor vehicle, or assigns a person to drive a commercial motor vehicle;

(29) "Farm implement" means a vehicle designed and adapted exclusively for agricultural, horticultural or livestock-raising operations and which is not operated on a highway for transporting a pay load or for any other commercial purpose;

(30) “Felony” means any offense as defined in section 53a-25 and includes any offense designated as a felony under federal law;

(31) “Fatality” means the death of a person as a result of a motor vehicle accident;

(32) “Foreign jurisdiction” means any jurisdiction other than a state of the United States;

(33) “Fuels” means (A) all products commonly or commercially known or sold as gasoline, including casinghead and absorption or natural gasoline, regardless of their classification or uses, (B) any liquid prepared, advertised, offered for sale or sold for use, or commonly and commercially used, as a fuel in internal combustion engines, which, when subjected to distillation in accordance with the standard method of test for distillation of gasoline, naphtha, kerosene and similar petroleum products by “American Society for Testing Materials Method D-86”, shows not less than ten per cent distilled (recovered) below 347° Fahrenheit (175° Centigrade) and not less than ninety-five per cent distilled (recovered) below 464° Fahrenheit (240° Centigrade); provided the term “fuels” shall not include commercial solvents or naphthas which distill, by “American Society for Testing Materials Method D-86”, not more than nine per cent at 176° Fahrenheit and which have a distillation range of 150° Fahrenheit, or less, or liquefied gases which would not exist as liquids at a temperature of 60° Fahrenheit and a pressure of 14.7 pounds per square inch absolute, and (C) any liquid commonly referred to as “gasohol” which is prepared, advertised, offered for sale or sold for use, or commonly and commercially used, as a fuel in internal combustion engines, consisting of a blend of gasoline and a minimum of ten per cent by volume of ethyl or methyl alcohol;

(34) “Garage” includes every place of business where motor vehicles are, for compensation, received for housing, storage or repair;

(35) “Gross vehicle weight rating” or “GVWR” means the value specified by the manufacturer as the maximum loaded weight of a single or a combination (articulated) vehicle. The GVWR of a combination (articulated) vehicle commonly referred to as the “gross combination weight rating” or GCWR is the GVWR of the power unit plus the GVWR of the towed unit or units;

(36) “Gross weight” means the light weight of a vehicle plus the weight of any load on the vehicle, provided, in the case of a tractor-trailer unit, “gross weight” means the light weight of the tractor plus the light weight of the trailer or semitrailer plus the weight of the load on the vehicle;

(37) “Hazardous materials” has the same meaning as in 49 CFR 383.5;

(38) “Head lamp” means a lighting device affixed to the front of a motor vehicle projecting a high intensity beam which lights the road in front of the vehicle so that it can proceed safely during the hours of darkness;

(39) “High-mileage vehicle” means a motor vehicle having the following characteristics: (A) Not less than three wheels in contact with the ground; (B) a completely enclosed seat on which the driver sits; (C) a single or two cylinder, gasoline or diesel engine or an electric-powered engine; and (D) efficient fuel consumption;

(40) “Highway” includes any state or other public highway, road, street, avenue, alley, driveway, parkway or place, under the control of the state or any political subdivision of the state, dedicated, appropriated or opened to public travel or other use;

(41) “Imminent hazard” means the existence of a condition that presents a substantial likelihood that death, serious illness, severe personal injury or a substantial endangerment to health, property, or the environment may occur before the reasonably foreseeable completion date of a formal proceeding begun to lessen the risk of that death, illness, injury or endangerment;

(42) “Intersecting highway” includes any public highway which joins another at an angle whether or not it crosses the other;

(43) “Light weight” means the weight of an unloaded motor vehicle as ordinarily equipped and ready for use, exclusive of the weight of the operator of the motor vehicle;

(44) “Limited access highway” means a state highway so designated under the provisions of section 13b-27;

(45) “Local authorities” includes the board of aldermen, common council, chief of police, warden and burgesses, board of selectmen or other officials having authority for the enactment or enforcement of traffic regulations within their respective towns, cities or boroughs;

(46) “Maintenance vehicle” means any vehicle in use by the state or by any town, city, borough or district, any state bridge or parkway authority or any public service company, as defined in section 16-1, in the maintenance of public highways or bridges and facilities located within the limits of public highways or bridges;

(47) “Manufacturer” means (A) a person, whether a resident or nonresident, engaged in the business of constructing or assembling new motor vehicles of a type required to be registered by the commissioner, for operation upon any highway, except a utility trailer, which are offered for sale in this state, or (B) a person who distributes new motor vehicles to new car dealers licensed in this state;

(48) “Median divider” means an intervening space or physical barrier or clearly indicated dividing section separating traffic lanes provided for vehicles proceeding in opposite directions;

(49) “Modified antique motor vehicle” means a motor vehicle twenty years old or older which has been modified for safe road use, including, but not limited to, modifications to the drive train, suspension, braking system and safety or comfort apparatus;

(50) “Motor bus” includes any motor vehicle, except a taxicab, as defined in section 13b-95, operated in whole or in part on any street or highway in a manner affording a means of transportation by indiscriminately receiving or discharging passengers, or running on a regular route or over any portion of a regular route or between fixed termini;

(51) “Motor home” means a vehicular unit designed to provide living quarters and necessary amenities which are built into an integral part of, or permanently attached to, a truck or van chassis;

(52) “Motor-driven cycle” means any motorcycle, motor scooter, or bicycle with attached motor with a seat height of not less than twenty-six inches and a motor that produces five brake horsepower or less;

(53) “Motor vehicle” means any vehicle propelled or drawn by any nonmuscular power, except aircraft, motor boats, road rollers, baggage trucks used about railroad stations or other mass transit facilities, electric battery-operated wheel chairs when operated by physically handicapped persons at speeds not exceeding fifteen miles per hour, golf carts operated on highways solely for the purpose of crossing from one part of the golf course to another, golf-cart-type vehicles operated on roads or highways on the grounds of state institutions by state employees, agricultural tractors, farm implements, such vehicles as run only on rails or tracks, self-propelled snow plows, snow blowers and lawn mowers, when used for the purposes for which they were designed and operated at speeds not exceeding four miles per hour, whether or not the operator rides on or walks behind such equipment, motor-driven cycles as defined in section 14-286, special mobile equipment as defined in section 14-165, mini-motorcycles, as defined in section 14-289j, and any other vehicle not suitable for operation on a highway;

(54) “Motorcycle” means a motor vehicle, with or without a side car, having not more than three wheels in contact with the ground and a saddle or seat on which the rider sits or a platform on which the rider stands, but does not include a motor-driven cycle, as defined in this section, or a vehicle having or designed to have a completely enclosed driver’s seat and a motor which is not in the enclosed area;

(55) “National Driver Registry” or “NDR” means the licensing information system and database operated by the National Highway Traffic Safety Administration and established pursuant to the National Driver Registry Act of 1982, as amended;

(56) “New motor vehicle” means a motor vehicle, the equitable or legal title to which has never been transferred by a manufacturer, distributor or dealer to an ultimate consumer;

(57) “Nonresident” means any person whose legal residence is in a state other than Connecticut or in a foreign country;

(58) “Nonresident commercial driver’s license” or “nonresident CDL” means a commercial driver’s license issued by a state to an individual who resides in a foreign jurisdiction;

(59) “Nonskid device” means any device applied to the tires, wheels, axles or frame of a motor vehicle for the purpose of increasing the traction of the motor vehicle;

(60) “Number plate” means any sign or marker furnished by the commissioner on which is displayed the registration number assigned to a motor vehicle by the commissioner;

(61) “Officer” includes any constable, state marshal, inspector of motor vehicles, state policeman or other official authorized to make arrests or to serve process, provided the officer is in uniform or displays the officer’s badge of office in a conspicuous place when making an arrest;

(62) “Operator” means any person who operates a motor vehicle or who steers or directs the course of a motor vehicle being towed by another motor vehicle and includes a driver as defined in subdivision (25) of this section;

(63) “Out-of-service order” means an order (A) issued by a police officer, state policeman, or motor vehicle inspector under the authority of section 14-8, or by an authorized official of the United States Federal Motor Carrier Safety Administration pursuant to any provision of federal law, to prohibit a commercial motor vehicle from being operated on any highway, or to prohibit a driver from operating a commercial motor vehicle, or (B) issued by the Federal Motor Carrier Safety Administration, pursuant to any provision of federal law, to prohibit any motor carrier, as defined in Section 386.2 of Title 49 of the Code of Federal Regulations, from engaging in commercial motor vehicle operations;

(64) “Owner” means any person holding title to a motor vehicle, or having the legal right to register the same, including purchasers under conditional bills of sale;

(65) “Parked vehicle” means a motor vehicle in a stationary position within the limits of a public highway;

(66) “Passenger and commercial motor vehicle” means a motor vehicle used for private passenger and commercial purposes which is eligible for combination registration;

(67) “Passenger motor vehicle” means a motor vehicle used for the private transportation of persons and their personal belongings, designed to carry occupants in comfort and safety, with a capacity of carrying not more than ten passengers including the operator thereof;

(68) “Passenger registration” means the type of registration issued to a passenger motor vehicle unless a more specific type of registration is authorized and issued by the commissioner for such class of vehicle;

(69) “Person” includes any individual, corporation, limited liability company, association, copartnership, company, firm, business trust or other aggregation of individuals but does not include the state or any political subdivision thereof, unless the context clearly states or requires;

(70) “Pick-up truck” means a motor vehicle with an enclosed forward passenger compartment and an open rearward compartment used for the transportation of property;

(71) “Pneumatic tires” means tires inflated or inflatable with air;

(72) “Pole trailer” means a trailer which is (A) intended for transporting long or irregularly shaped loads such as poles, logs, pipes or structural members, which loads are capable of sustaining themselves as beams between supporting connections, and (B) designed to be drawn

by a motor vehicle and attached or secured directly to the motor vehicle by any means including a reach, pole or boom;

(73) "Recreational vehicle" includes the camper, camp trailer and motor home classes of vehicles;

(74) "Registration" includes the certificate of motor vehicle registration and the number plate or plates used in connection with such registration;

(75) "Registration number" means the identifying number or letters, or both, assigned by the commissioner to a motor vehicle;

(76) "Resident", for the purpose of registering motor vehicles, includes any person who is a legal resident of this state, as the commissioner may presume from the fact that such person occupies a place of dwelling in this state for more than six months in a year, or any person, firm or corporation owning or leasing a motor vehicle used or operated in intrastate business in this state, or a firm or corporation having its principal office or place of business in this state;

(77) "School bus" means any school bus, as defined in section 14-275, including a commercial motor vehicle used to transport preschool, elementary school or secondary school students from home to school, from school to home, or to and from school-sponsored events, but does not include a bus used as a common carrier;

(78) "Second" violation or "subsequent" violation means an offense committed not more than three years after the date of an arrest which resulted in a previous conviction for a violation of the same statutory provision, except in the case of a violation of section 14-215 or 14-224 or subsection (a) of section 14-227a, "second" violation or "subsequent" violation means an offense committed not more than ten years after the date of an arrest which resulted in a previous conviction for a violation of the same statutory provision;

(79) "Semitrailer" means any trailer type vehicle designed and used in conjunction with a motor vehicle so that some part of its own weight and load rests on or is carried by another vehicle;

(80) "Serious traffic violation" means a conviction of any of the following offenses: (A) Excessive speeding, involving a single offense in which the speed is fifteen miles per hour or more above the posted speed limit, in violation of section 14-218a or 14-219; (B) reckless driving in violation of section 14-222; (C) following too closely in violation of section 14-240 or 14-240a; (D) improper or erratic lane changes, in violation of section 14-236; (E) typing, reading or sending text or a text message with or from a mobile telephone or mobile electronic device in violation of subsection (e) of section 14-296aa while operating a commercial motor vehicle; (F) driving a commercial motor vehicle without a valid commercial driver's license in violation of section 14-36a or 14-44a; (G) failure to carry a commercial driver's license in violation of section 14-44a; (H) failure to have the proper class of license or endorsement, or violation of a license restriction in violation of section 14-44a; or (I) a violation of any provision of chapter 248, while operating a commercial motor vehicle, that results in the death of another person;

(81) “Service bus” includes any vehicle except a vanpool vehicle or a school bus designed and regularly used to carry ten or more passengers when used in private service for the transportation of persons without charge to the individual;

(82) “Service car” means any motor vehicle used by a manufacturer, dealer or repairer for emergency motor vehicle repairs on the highways of this state, for towing or for the transportation of necessary persons, tools and materials to and from the scene of such emergency repairs or towing;

(83) “Shoulder” means that portion of a highway immediately adjacent and contiguous to the travel lanes or main traveled portion of the roadway;

(84) “Solid tires” means tires of rubber, or other elastic material approved by the Commissioner of Transportation, which do not depend on confined air for the support of the load;

(85) “Spot lamp” or “spot light” means a lighting device projecting a high intensity beam, the direction of which can be readily controlled for special or emergency lighting as distinguished from ordinary road illumination;

(86) “State” means any state of the United States and the District of Columbia unless the context indicates a more specific reference to the state of Connecticut;

(87) “Stop” means complete cessation of movement;

(88) “Student” means any person under the age of twenty-one years who is attending a preprimary, primary or secondary school program of education;

(89) “Tail lamp” means a lighting device affixed to the rear of a motor vehicle showing a red light to the rear and indicating the presence of the motor vehicle when viewed from behind;

(90) “Tank vehicle” means any commercial motor vehicle designed to transport any liquid or gaseous material within a tank that is either permanently or temporarily attached to the vehicle or its chassis which shall include, but not be limited to, a cargo tank and portable tank, as defined in 49 CFR 383.5, as amended, provided it shall not include a portable tank with a rated capacity not to exceed one thousand gallons;

(91) “Tractor” or “truck tractor” means a motor vehicle designed and used for drawing a semitrailer;

(92) “Tractor-trailer unit” means a combination of a tractor and a trailer or a combination of a tractor and a semitrailer;

(93) “Trailer” means any rubber-tired vehicle without motive power drawn or propelled by a motor vehicle;

(94) “Truck” means a motor vehicle designed, used or maintained primarily for the transportation of property;

(95) “Ultimate consumer” means, with respect to a motor vehicle, the first person, other than a dealer, who in good faith purchases the motor vehicle for purposes other than resale;

(96) “United States” means the fifty states and the District of Columbia;

(97) “Used motor vehicle” includes any motor vehicle which has been previously separately registered by an ultimate consumer;

(98) “Utility trailer” means a trailer designed and used to transport personal property, materials or equipment, whether or not permanently affixed to the bed of the trailer;

(99) “Vanpool vehicle” includes all motor vehicles, the primary purpose of which is the daily transportation, on a prearranged nonprofit basis, of individuals between home and work, and which: (A) If owned by or leased to a person, or to an employee of the person, or to an employee of a local, state or federal government unit or agency located in Connecticut, are manufactured and equipped in such manner as to provide a seating capacity of at least seven but not more than fifteen individuals, or (B) if owned by or leased to a regional ride-sharing organization in the state recognized by the Commissioner of Transportation, are manufactured and equipped in such manner as to provide a seating capacity of at least six but not more than nineteen individuals;

(100) “Vehicle” includes any device suitable for the conveyance, drawing or other transportation of persons or property, whether operated on wheels, runners, a cushion of air or by any other means. The term does not include devices propelled or drawn by human power or devices used exclusively on tracks;

(101) “Vehicle identification number” or “VIN” means a series of Arabic numbers and Roman letters that is assigned to each new motor vehicle that is manufactured within or imported into the United States, in accordance with the provisions of 49 CFR 565, unless another sequence of numbers and letters has been assigned to a motor vehicle by the commissioner, in accordance with the provisions of section 14-149;

(102) “Wrecker” means a vehicle which is registered, designed, equipped and used for the purposes of towing or transporting wrecked or disabled motor vehicles for compensation or for related purposes by a person, firm or corporation licensed in accordance with the provisions of subpart (D) of part III of this chapter or a vehicle contracted for the consensual towing or transporting of one or more motor vehicles to or from a place of sale, purchase, salvage or repair.

Sec. 14-12a. Registration of certain motor vehicles garaged or operated in Connecticut. (a) Any motor vehicle eligible for commercial registration as defined in section 14-1, unless exempted under the provisions of section 14-34, shall be registered in this state if: (1) It is most frequently garaged in this state, or, if not garaged at any fixed location, most frequently leaves from and returns to one or more points within this state in the normal course of operations. In the

case of an owner-operator of the vehicle in question, registration hereunder shall be required only if the owner-operator has, within this state, one or more employees, agents or representatives engaged in activities directly related to the physical movement of the vehicle, or if the owner-operator is himself engaged in such activities; or (2) it receives and discharges the same cargo or passengers within this state; provided, for the purposes of this section, the transfer of items of cargo or passengers from one vehicle engaged in an interstate journey to another vehicle engaged in an interstate journey shall not be considered receipt and discharge within this state if the cargo or passengers involved are being transported on a through bill or ticket.

(b) (1) For the purposes of this section, a declaration of the person registering a motor vehicle, made in such form as the Department of Motor Vehicles may prescribe, shall be prima facie evidence of the facts relevant to the application of subsection (a) of this section. (2) Consistent with the provisions of this section, the Department of Motor Vehicles shall have power to enter into agreements with the appropriate authorities of other states pursuant to which uncertainties as to the proper state of registration for motor vehicles may be determined and allocations of vehicles for purposes of registration made.

(c) Residence or domicile of the owner, lessor or lessee of the motor vehicle, or the place where the owner, lessor or lessee is incorporated or organized, shall not be a factor in determining the necessity for registration of the vehicle in this state.

(d) A vehicle registered in this state pursuant to this section shall be registered in the name of the owner; provided, if the vehicle is being operated, or is to be operated, pursuant to a lease or other arrangement by a person other than the owner or his employees, the name of the owner shall appear on the registration followed by the term "lessor". A copy of any current lease pursuant to which the vehicle is being operated shall be carried in the vehicle at all times. The absence of a current lease in the vehicle shall be considered prima facie evidence that the vehicle is being operated by the owner.

(e) Nothing in this section shall be construed to prevent the registration of any motor vehicle in this state, if such vehicle is eligible for registration pursuant to any law of this state, and the person registering the vehicle desires such registration.

(f) A person failing to register a motor vehicle in accordance with this section shall be fined not less than one hundred fifty dollars nor more than three hundred dollars.

Sec. 14-15a. Registration of vehicles leased or rented for use in Connecticut. (a) Each passenger motor vehicle, as defined in section 14-1, which is leased or rented for a period of more than thirty days in a calendar year primarily for use in this state shall be registered in this state in accordance with the provisions of section 14-12. For the purpose of this section, such period shall include all times during which such vehicle may be absent from the state while being used on a daily round-trip basis.

(b) (1) If the commissioner finds, upon investigation, that any motor vehicle available for lease or rental in this state has been registered in another state for the purpose of evading, or the effect

of which is the avoidance of, the motor vehicle laws of this state, for the purposes of paying a lower registration fee or evading the payment of any tax levied by this state or any Connecticut municipality, said commissioner may, in said commissioner's discretion, (A) prohibit the lease or rental of any such motor vehicle in this state, (B) require that such motor vehicle be registered in this state in accordance with the provisions of section 14-12, (C) suspend or revoke a license to engage in such leasing or renting issued under the provisions of section 14-15, or (D) require a licensee to furnish a bond in the amount of one thousand dollars for each vehicle registered in another state. (2) If the commissioner finds, upon investigation, that any licensee has failed to satisfy its obligations for payment of municipal property taxes, the commissioner may, thirty days after the issuance of notice to such licensee, and after notice and an opportunity for a hearing in accordance with the provisions of chapter 54, suspend such license until all such obligations are satisfied.

(c) On and after January 1, 1996, the commissioner may transfer any special registration issued pursuant to the provisions of section 14-19a, 14-20, 14-20a, 14-21, 14-21c, 14-21d, 14-21e, subsection (s) of section 14-49, section 14-160, 14-253a or 14-254 to any motor vehicle leased for a period of at least one year by a person to whom such special registration was issued. Any such motor vehicle may display the special number plates issued pursuant to the provisions of any of said sections. The commissioner shall adopt regulations in accordance with chapter 54 to implement the provisions of this subsection.

(d) Any person who fails to register any motor vehicle under the provisions of subsection (a) of this section shall be fined one thousand dollars for each such vehicle.

Sec. 14-16. Transfer of ownership. Designation of beneficiary. Fees. Penalties. (a) A motor vehicle registration expires upon transfer of ownership of the motor vehicle. The person in whose name the motor vehicle is registered shall return to the commissioner, within twenty-four hours of the motor vehicle's transfer, the certificate of registration, the number plate or plates issued for the vehicle together with a written notice, subject to the penalties of false statement, containing the date that ownership of the vehicle was transferred and the name, residence and post-office address of the owner. The following statement shall appear directly above the space provided for the signature of the person filing the form: "I declare under the penalties of false statement that this notice has been examined by me and to the best of my knowledge and belief is complete, and the statements made herein are true and correct."

(b) If a motor vehicle is owned by one owner who is a natural person, such owner may designate, in writing in a space provided on the certificate of registration for such motor vehicle, a beneficiary who shall assume ownership of such motor vehicle after the death of the owner and upon the making of an application pursuant to this subsection. The owner making such designation shall have all rights of ownership of such motor vehicle during the owner's life and the beneficiary shall have no rights in such motor vehicle until such time as the owner dies and an application is made pursuant to this subsection. Not later than sixty days after the death of the owner, the beneficiary may make application to the commissioner for the issuance of a certificate of title and a certificate of registration for such motor vehicle in the beneficiary's name. Such

application shall be accompanied by: (1) The original certificate of registration in which the beneficiary is designated pursuant to this subsection; (2) a death certificate for the deceased owner; (3) such proof of the beneficiary's identity as the commissioner may require; (4) the transfer fee required by subsection (c) of this section; and (5) any applicable fees for registration, title and number plates as required under this chapter and chapter 247. If the beneficiary fails to make such application within the time period specified in this subsection, the beneficiary shall have no right to obtain ownership of and title to such motor vehicle under this subsection after the expiration of such time period. The right of the beneficiary to obtain ownership of and title to such motor vehicle under this subsection shall be subordinate to the rights of each lienholder whose security interest in such motor vehicle is duly recorded pursuant to chapter 247. The commissioner may adopt regulations, in accordance with chapter 54, to implement the provisions of this subsection.

(c) If the owner of a registered motor vehicle dies, the registration for the vehicle shall, unless the vehicle is destroyed, continue in force as a valid registration until the end of the registration period unless: (1) Ownership of the vehicle is transferred pursuant to subsection (b) of this section or by the deceased owner's executor, administrator, legatee or distributee prior to the end of the registration period, in which case the registration shall continue in force until the time of the transfer; or (2) ownership of the vehicle is transferred to the brother, sister, father, mother, child or spouse of the owner, in which case the registration shall, upon the payment of a fee of twenty dollars, continue in force until the end of the registration period or until the ownership is sooner transferred to a person other than such a relative. If at the end of the registration period the relative has not transferred ownership of the vehicle and the relative applies for registration of the vehicle, the registration shall not be subject to the provisions of subsection (a) of section 12-71b.

(d) If a motor vehicle is transferred in connection with the organization, reorganization or dissolution, or because of the partial liquidation, of an incorporated or unincorporated business in which gain or loss to the transferor is not recognized for federal income tax purposes under the Internal Revenue Code and Treasury regulations and rulings issued thereunder, the registration of the vehicle shall, upon the payment of a fee of twenty dollars, continue in force until the end of the registration period or until the registration is sooner transferred to anyone outside the original business organization. If the transferee of the motor vehicle has not transferred ownership of the motor vehicle to anyone outside the original business organization at the end of the registration period and the transferee applies for a registration for the vehicle, the registration shall not be subject to the provisions of subsection (a) of section 12-71b.

(e) A person who transfers ownership of a registered motor vehicle to another may have registered in his name, upon the filing of a new application and the payment of the fee required by subsection (i) of section 14-49, another motor vehicle for the remainder of the registration period if the gross weight of the other motor vehicle is the same or less than that of the transferred motor vehicle and the registration of the transferred motor vehicle has been surrendered. If the gross weight of the other motor vehicle is greater than the gross weight of the motor vehicle the registration of which has been surrendered, the applicant shall pay, in addition to such fee, the difference between the fee paid by him for the surrendered registration and the

fee for the registration of the motor vehicle of greater gross weight. The minimum fee for any such transfer shall be twenty dollars.

(f) Any person may transfer an unexpired registration of a motor vehicle such person owns or leases for a period of one year or more, to another motor vehicle owned or so leased by such person upon payment of the fee required by subsection (i) of section 14-49. Any person transferring such a leased motor vehicle shall provide the commissioner with evidence that the lessor has granted permission for such transfer. If a transfer is made to a motor vehicle of greater gross weight or from one class of registration to another, credit shall be given toward the new registration in accordance with schedules established by the commissioner. The commissioner may adopt regulations, in accordance with chapter 54, to implement the provisions of this subsection.

(g) Any person who sells any motor vehicle, other than a new motor vehicle, for which a certificate of title has not been issued and which is not registered under the provisions of subsections (e) or (g) of section 14-12, shall, within forty-eight hours of the sale, certify under oath to the commissioner, on blanks provided by him, such information as the commissioner may require. Until the commissioner receives the certification under oath required by this subsection, he shall not issue a registration other than for a new motor vehicle and shall not renew a registration other than for the same owner.

(h) Any person who violates any provision of subsection (a) of this section shall be subject to the penalty provided for false statement. Any person who violates any provision of subsection (g) of this section shall, for a first offense, be deemed to have committed an infraction, and, for a subsequent offense, shall be fined not more than five hundred dollars or imprisoned not more than one year or both.

Sec. 14-20. Number plates for antique, rare or special interest motor vehicles. Issuance of number plates corresponding to year of manufacture. Registration. Regulations. (a) The Commissioner of Motor Vehicles may issue special number plates for antique, rare or special interest motor vehicles, including antique, rare or special interest motor vehicles that have been modified, such special number plates to be issued on a permanent basis. The commissioner shall charge a fee for such plates which shall cover the entire cost of making the same. An owner of such antique, rare or special interest motor vehicle may use such owner's own porcelain number plate in place of the plates issued by the commissioner provided (1) such plate was originally issued by the department, and (2) such owner files with the commissioner a description and the number of such plate and any additional information the commissioner may require.

(b) Notwithstanding the provisions of subsection (a) of this section, section 14-18 and section 14-21b, the owner of such antique, rare or special interest motor vehicle may be authorized by the commissioner to display a number plate originally issued by the Commissioner of Motor Vehicles corresponding to the year of manufacture of such antique, rare or special interest motor vehicle. The commissioner shall issue a certificate of registration, as provided in section 14-12. Such registration shall be valid, subject to renewal, as long as the commissioner permits.

Thereafter, the registration number and number plates, if any, which were assigned to such motor vehicle before such registration and number plates were issued under this section, shall be in effect. Each such number plate authorized for use by the commissioner shall be displayed in a conspicuous place at the rear of such motor vehicle at all times while the vehicle is in use or operation upon any public highway. A sticker shall be affixed to each such number plate to denote the expiration date of the registration, unless the commissioner authorizes the sticker, or other evidence of the period of the registration, to be placed elsewhere or carried in such motor vehicle. Such sticker may contain the corresponding letters and numbers of the registration and number plate. The commissioner may adopt regulations, in accordance with chapter 54, to implement the provisions of this section.

Sec. 14-20. Number plates for antique, rare or special interest motor vehicles. Issuance of number plates corresponding to year of manufacture. Registration. Regulations. (a) The Commissioner of Motor Vehicles may issue special number plates for antique, rare or special interest motor vehicles, including antique, rare or special interest motor vehicles that have been modified, such special number plates to be issued on a permanent basis. The commissioner shall charge a fee for such plates which shall cover the entire cost of making the same. An owner of such antique, rare or special interest motor vehicle may use such owner's own porcelain number plate in place of the plates issued by the commissioner provided (1) such plate was originally issued by the department, and (2) such owner files with the commissioner a description and the number of such plate and any additional information the commissioner may require.

(b) Notwithstanding the provisions of subsection (a) of this section, section 14-18 and section 14-21b, the owner of such antique, rare or special interest motor vehicle may be authorized by the commissioner to display a number plate originally issued by the Commissioner of Motor Vehicles corresponding to the year of manufacture of such antique, rare or special interest motor vehicle. The commissioner shall issue a certificate of registration, as provided in section 14-12. Such registration shall be valid, subject to renewal, as long as the commissioner permits. Thereafter, the registration number and number plates, if any, which were assigned to such motor vehicle before such registration and number plates were issued under this section, shall be in effect. Each such number plate authorized for use by the commissioner shall be displayed in a conspicuous place at the rear of such motor vehicle at all times while the vehicle is in use or operation upon any public highway. A sticker shall be affixed to each such number plate to denote the expiration date of the registration, unless the commissioner authorizes the sticker, or other evidence of the period of the registration, to be placed elsewhere or carried in such motor vehicle. Such sticker may contain the corresponding letters and numbers of the registration and number plate. The commissioner may adopt regulations, in accordance with chapter 54, to implement the provisions of this section.

Sec. 14-33. Renewal of registration denied for failure to pay motor vehicle property tax or fines for parking violations. Collection of delinquent property tax by commissioner. Issuance of temporary registrations by city, town, borough or other taxing district. (a) Subject to the provisions of subsection (e) of this section, if any property tax, or any installment thereof, laid by any city, town, borough or other taxing district upon a registered motor vehicle

or snowmobile remains unpaid, the tax collector of such city, town, borough or other taxing district shall notify the Commissioner of Motor Vehicles of such delinquency in accordance with listings and schedules of dates established by the commissioner and on forms prescribed and furnished by the commissioner, specifying the name and address of the person against whom such tax has been assessed, the date when such tax was due and the registration number, if known to the collector. The commissioner shall not issue registration for such motor vehicle or snowmobile for the next registration period if, according to the commissioner's records, it is then owned by the person against whom such tax has been assessed or by any person to whom such vehicle has not been transferred by bona fide sale. Unless notice has been received by the commissioner under the provisions of section 14-33a, no such registration shall be issued until a receipt evidencing the payment of such tax or certificate of abatement of such tax or other satisfactory evidence that the tax obligation has been legally discharged has been presented to the commissioner; nor shall the commissioner register any other motor vehicle or snowmobile in the name of such person until a receipt evidencing the payment of such tax or a certificate of abatement of such tax or other satisfactory evidence that the tax obligation has been legally discharged has been presented to the commissioner, except that the commissioner may continue to register other vehicles owned by a leasing or rental firm licensed pursuant to section 14-15, if the commissioner is satisfied that arrangements have been made to discharge such tax obligation, and may issue such registration to any private owner of three or more paratransit vehicles in direct proportion to the percentage of total tax due on such vehicles which has been paid and notice of payment on which has been received. The Commissioner of Motor Vehicles may immediately suspend all motor vehicle or snowmobile registrations issued in the name of any person (1) who has been reported as delinquent and whose registration was renewed through an error or through the production of false evidence that the delinquent tax had been paid, or (2) who has been reported by a tax collector as having paid a property tax on a motor vehicle or snowmobile with a check which was dishonored by a bank and such tax remains unpaid. Any person aggrieved by any action of the commissioner under this section may appeal therefrom in the manner provided in section 14-134. For the purposes of this subsection, "paratransit vehicle" means a motor bus, taxicab or motor vehicle in livery service operated under a certificate of convenience and necessity issued by the Department of Transportation or by a transit district and which is on call or demand or used for the transportation of passengers for hire.

(b) Notwithstanding the provisions of subsection (a) of this section, the Commissioner of Motor Vehicles, in consultation with the Treasurer and the Secretary of the Office of Policy and Management, may enter into an agreement with the tax collector of any city, town, borough or other taxing district whereby the commissioner shall collect any property tax or any installment thereof on a registered motor vehicle which remains unpaid from any person against whom such tax has been assessed who makes application for registration for such motor vehicle. Each such agreement shall include a procedure for the remission of taxes collected to the city, town, borough or other taxing district, on a regular basis, and may provide that a fee be paid by the city, town, borough or other taxing district to the commissioner to cover any costs associated with the administration of the agreement. In the event an agreement is in effect, the commissioner shall immediately issue a registration for a motor vehicle owned by a person against whom such tax has been assessed upon receipt of payment of such tax and a service fee of two dollars, in addition to the fee prescribed for the renewal of the registration.

(c) On and after March 1, 1989, any municipality may participate in a program administered by the Commissioner of Motor Vehicles to facilitate the payment of fines for parking violations. If any such municipality elects to participate in such program, it shall provide for a notice of violation to be served personally upon the operator of a motor vehicle who is present at the time of service. If the operator is not present, the notice shall be served upon the owner of the motor vehicle by affixing notice to said vehicle in a conspicuous place. In the case of any motor vehicle that is leased or rented by the owner, not more than thirty days after the initial notice of a parking violation for which a fine remains unpaid at such time, a second notice of violation shall be mailed to the address of record of the owner leasing or renting the motor vehicle to such operator. No fines or penalties shall accrue to the owner of such rented or leased vehicle for the violation for a period of sixty days after the second notice is mailed. Upon receipt of such notification, the owner of such rented or leased vehicle may notify the municipality as to whom the lessee was at the time of such issuance of the notice of violation, the lessee's address, motor vehicle operator's license number and state of issuance, and the municipality shall issue such notice of violation to such lessee. A participating municipality shall notify the commissioner of every owner of a registered motor vehicle who has unpaid fines for more than five parking violations committed within such municipality on and after March 1, 1989. Upon receipt of such notification, the commissioner shall not issue or renew the motor vehicle registration of such person until he receives notification from such municipality that the delinquent fines have been paid.

(d) The provisions of subsection (c) of this section shall not apply to any person, firm or corporation engaged in the business of leasing or renting motor vehicles without drivers in this state with respect to any motor vehicle which is leased or rented. The commissioner shall adopt regulations, in accordance with chapter 54, to implement the provisions of subsection (c) of this section.

(e) On and after July 1, 2004, each city and town shall make an annual payment to the Commissioner of Motor Vehicles, in an amount determined by the Secretary of the Office of Policy and Management, in order to participate in the program administered by the Department of Motor Vehicles pursuant to subsection (a) of this section. Such amount shall be each city or town's proportionate cost of the administration of said program, to be determined as follows: The number obtained by multiplying said program's administrative cost by a fraction the numerator of which shall be the city or town's population and the denominator of which shall be the population of the state. As used in this section, "population" means the number of persons in the city or town according to the most recent estimate made, pursuant to section 19a-2a, by the Department of Public Health. The commissioner shall, on or before July fifteenth, annually, certify to said secretary the commissioner's cost to administer said program. The secretary shall, on or before August first, annually, notify the chief executive officer of each city and town of the amount such city or town is required to pay to the commissioner and such amount shall be payable not later than September first following said notification date. All amounts received by the commissioner pursuant to this subsection shall be deposited into the General Fund. If a city or town fails to annually pay its proportionate share of said program's administrative cost, the commissioner shall not be required to deny the issuance of a registration, pursuant to subsection (a) of this section, to the person against whom such tax has been assessed by said city or town, or by a borough or other taxing district located therein.

(f) Any city, town, borough or other taxing district that notifies the commissioner of (1) a delinquency in accordance with subsection (a) of this section, or (2) an owner of a registered motor vehicle who has unpaid fines for more than five parking violations in accordance with subsection (c) of this section, may participate in a program to issue temporary registrations for passenger motor vehicles on behalf of the commissioner to persons whose registrations have been denied, and who subsequently make full payment to the city, town, borough or other taxing district for the amounts owed under said subsections. A participating city, town, borough or other taxing district shall issue such temporary registrations in accordance with subsection (i) of section 14-12 and shall retain the fees authorized in subsection (n) of section 14-49 for such registrations. The commissioner may adopt regulations in accordance with chapter 54 to carry out the provisions of this subsection.

(1949 Rev., S. 2375; 1959, P.A. 455; 1961, P.A. 233, S. 6; 1967, P.A. 48; 448, S. 2; 1969, P.A. 752, S. 15; P.A. 78-348, S. 1, 6; P.A. 79-566; 79-610, S. 9, 20; 79-631, S. 20, 111; P.A. 80-372, S. 2; P.A. 88-346, S. 1, 2; P.A. 93-341, S. 8; P.A. 95-260, S. 8, 24; P.A. 96-167, S. 4; P.A. 03-264, S. 5; June 30 Sp. Sess. P.A. 03-1, S. 102; P.A. 04-126, S. 2; P.A. 07-88, S. 1; P.A. 11-48, S. 26.)

History: 1959 act added taxing districts to section; 1961 act authorized commissioner to establish listings and dates for notification rather than date set by statute; 1967 acts removed specifications of tax amount, year and model of vehicle and engine number from form contents and added reference to issuance of registration without receipt of tax payment if notice under provisions of Sec. 14-33a has been received; 1969 act included snowmobiles under provisions of section; P.A. 78-348 allowed commissioner to suspend registrations when registration renewed because of error or false statement that delinquent tax was paid or when check for payment of tax is not honored by bank; P.A. 79-566 included provisions re paratransit vehicles; P.A. 79-610 and 80-372 authorized substitution of department of transportation for division of public utility control in provision re paratransit vehicles; P.A. 79-631 made technical change; P.A. 88-346 added Subsec. (b) re establishment of a voluntary program to facilitate payment of fines for parking violations, requiring denial of registration for failure to pay such fines; P.A. 93-341 amended Subsec. (a) by adding a provision that the commissioner may "continue to register other vehicles owned by a leasing or rental firm licensed pursuant to section 14-15, if he is satisfied that arrangements have been made to discharge" outstanding tax obligations; P.A. 95-260 amended Subsec. (b) to allow any municipality, regardless of size of population, to participate in the voluntary program to facilitate payment of fines for parking violations; P.A. 96-167 inserted new Subsec. (b) authorizing commissioner to enter into agreement with tax collector whereby commissioner shall collect delinquent motor vehicle property tax and immediately issue registration upon receipt of payment of such tax and relettered former Subsec. (b) as (c); P.A. 03-264 made a technical change in Subsec. (a), divided provisions of Subsec. (c) into Subsecs. (c) and (d), added provisions in Subsec. (c) re notice of violation and period during which penalties will not accrue for violation, and made technical changes in Subsec. (d); June 30 Sp. Sess. P.A. 03-1 amended Subsec. (a) to provide for a fee to be paid by municipalities upon notice to commissioner of delinquent tax due and to make technical changes, effective August 16, 2003; P.A. 04-126 amended Subsec. (a) to delete fee for the reporting of delinquent property taxes to the commissioner and to make a conforming change, and added Subsec. (e) requiring municipalities to pay the costs of the delinquent tax reporting program, effective July 1, 2004;

P.A. 07-88 amended Subsec. (c) by adding provision re notification to municipality by owner of rented or leased vehicle providing information re the lessee of such vehicle at the time of issuance of the notice of violation, and issuance of notice of violation to lessee, effective July 1, 2007; P.A. 11-48 added Subsec. (f) authorizing cities, towns, boroughs or other taxing districts to issue temporary registrations for passenger motor vehicles upon payment of unpaid parking fines, effective July 1, 2011.

See Sec. 14-379 for definitions applicable to snowmobiles.

Sec. 14-33a. Notice to commissioner of tax payment. When a taxpayer who was reported to the Commissioner of Motor Vehicles as delinquent in taxes by a tax collector in accordance with section 14-33 is no longer delinquent, the tax collector shall immediately notify the Commissioner of Motor Vehicles, on forms prescribed and furnished by him, specifying the name, address and registration number to be removed from the motor vehicle delinquent tax list.

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Sec. 14-34. Reciprocity of registration. (a) A motor vehicle owned by a nonresident and registered for the current year in the state or district of which the owner is a resident may be operated upon the highways of this state without registration under this chapter to the extent, as to period of operation and otherwise, that the state or district of registration grants substantially similar privileges in the case of motor vehicles owned by residents of this state and registered under its laws. The commissioner shall determine whether privileges granted by such states or districts are substantially similar to those granted by this state, which determination shall be final, and may enter into reciprocal agreements with the Commissioner of Motor Vehicles or other like authority of any other state in accordance with which motor vehicles may be operated in this state and such other state. The provisions of this section shall not be construed to limit, amend, repeal or affect any of the powers and jurisdiction of the Department of Transportation or the provisions of sections 14-39, 13b-410a and 13b-410b.

(b) The commissioner shall adopt such regulations in accordance with chapter 54 as he deems necessary to carry out the provisions of subsection (a) of this section.

Sec. 14-34a. Reciprocal agreements apportioning the registration of commercial vehicles. (a) The Commissioner of Motor Vehicles is authorized to enter into reciprocal agreements or plans on behalf of the state of Connecticut with the appropriate authorities of any of the states of the United States, the District of Columbia, or any state or province of any country providing for the registration of commercial vehicles on an apportionment or allocation basis, and may, in the exercise of this authority, enter into and become a member of the International Registration Plan developed by the American Association of Motor Vehicle Administrators. Any such reciprocal agreement or plan may provide for but shall not be limited to the following: (1) Full reciprocity

in accordance with such agreement or plan for commercial vehicles not based in Connecticut, operated solely in interstate commerce and of specified types or gross or unladen weights, in exchange for equivalent reciprocity for Connecticut based commercial vehicles; (2) reciprocal exchange of audits of records of the owners of such commercial vehicles by the states participating in any such agreement or plan; (3) any other matters which would facilitate the administration of such agreement or plan, including exchange of information for audits, enforcement activities and collection and disbursement of proportional registration fees for other jurisdictions in the case of Connecticut based commercial vehicles.

(b) Any reciprocity agreement, arrangement or declaration relating to commercial vehicles in effect between this state and any jurisdiction not a party to such reciprocal agreement or plan, or which relates to any matters not covered in such reciprocal agreement or plan shall continue in force and effect until specifically amended or revoked as provided by law.

(c) Notwithstanding any such agreement or plan, (1) any such commercial vehicle garaged at any fixed location or which leaves from and returns to one or more points within this state in the normal course of operations, shall be taxable in this state as personal property in the town where such vehicle is garaged; (2) registration shall be denied any such vehicle if any personal property taxes are unpaid with respect to such vehicle, as provided in section 14-33; (3) any such vehicle based in this state shall be subject to the provisions of sections 14-12, 14-15, 14-15a, 14-16a and chapter 247.

(d) At such time as the state of Connecticut may enter into and become a member of the International Registration Plan pursuant to subsection (a) of this section, the provisions of said plan, as it may be amended from time to time, which are concerned with the registration of any vehicle or the fees which relate to any such registration shall control whenever any special act or any provision of the general statutes, except subsection (c) of this section, conflicts with any provision of said plan. A copy of the plan, as it may be amended from time to time, shall be maintained on file by the Commissioner of Motor Vehicles at the main office of the department, and shall be available for public inspection.

(e) Any commercial vehicle that is required to be registered in another jurisdiction shall not operate on any highway of the state without being so registered. Any commercial vehicle that is registered in any other jurisdiction and is eligible for registration on an apportionment basis shall not be operated on any highway without such registration or a seventy-two-hour trip permit registration issued by the commissioner. Any person who owns any motor vehicle operated in violation of this subsection shall be fined five hundred dollars for the first offense, and for each subsequent offense, not less than one thousand dollars nor more than two thousand dollars, except if the motor vehicle has a gross vehicle weight rating of more than sixty thousand pounds, such owner shall be fined one thousand dollars for the first offense, and for each subsequent offense, not less than two thousand dollars nor more than four thousand dollars.

Sec. 14-60. Use of dealers' and repairers' plates. (a) No dealer or repairer may rent or allow or cause to be rented, or operate or allow or cause to be operated for hire, or use or allow or

cause to be used for the purpose of conveying passengers or merchandise or freight for hire, any motor vehicle registered under a general distinguishing number and mark. No dealer or repairer may loan a motor vehicle or number plate or both to any person except for the purpose of demonstration of a motor vehicle, or when a motor vehicle owned by or lawfully in the custody of such person is undergoing repairs, or when such person has purchased a motor vehicle, the registration of which by him is pending, and in any case for not more than thirty days in any year, provided such person shall furnish proof to the dealer or repairer that he has liability and property damage insurance which will cover any damage to any person or property caused by the operation of the loaned motor vehicle, motor vehicle on which the loaned number plate is displayed or both. Such person's insurance shall be the prime coverage. If the person to whom the dealer or repairer loaned the motor vehicle or the number plate did not, at the time of such loan, have in force any such liability and property damage insurance, such person and such dealer or repairer shall be jointly liable for any damage to any person or property caused by the operation of the loaned motor vehicle or a motor vehicle on which the loaned number plate is displayed. Each dealer or repairer shall keep a record of each loaned number plate showing the date loaned, the vehicle identification number of the vehicle on which such plate is displayed, the date returned and the name, address and operator's license number of the person operating any vehicle with such loaned number plate. Such dealer or repairer shall give a copy of this record to each person to whom such plate or vehicle and plate are loaned which shall be carried in the motor vehicle at all times when operated upon a public highway. This record shall be retained by the dealer or repairer for a period of six months from the date on which the number plate or motor vehicle or both were loaned and such record shall be available during business hours for examination by any police officer or inspector designated by the Commissioner of Motor Vehicles.

(b) Any licensed dealer or repairer may operate or cause to be operated by a bona fide full-time employee such motor vehicle for (1) use in connection with his business, (2) the pickup and delivery of parts, and (3) his personal use, or by a part-time employee for use only in connection with the business of such dealer or repairer. Each dealer or repairer shall maintain a record of the following: (A) Each number plate issued by the commissioner to such dealer or repairer, (B) the name, address and occupation of the bona fide full-time employee or part-time employee to whom such plate has been assigned, (C) the date of assignment of each such plate, and (D) the exact location of each unassigned plate. For the purposes of this subsection, "bona fide full-time employee" means a person who is employed by a licensed dealer or repairer for not less than thirty-five hours per week and appears on the records of such employer as an employee for whom social security, withholding tax and all deductions required by law have been made.

Sec. 14-163. Commissioner to provide lists of motor vehicle and snowmobile owners to town assessors. Disclosure by assessor or tax collector prohibited. (a) The commissioner shall compile information concerning motor vehicles and snowmobiles subject to property taxation pursuant to section 12-71 using the records of the Department of Motor Vehicles and information reported by owners of motor vehicles and snowmobiles. In addition to any other information the owner of a motor vehicle or snowmobile is required to file with the commissioner by law, such owner shall provide the commissioner with the name of the town in which such owner's motor

vehicle or snowmobile is to be set in the list for property tax purposes, pursuant to section 12-71. On or before December 1, 2004, and annually thereafter, the commissioner shall provide to each assessor in this state a list identifying motor vehicles and snowmobiles that are subject to property taxation in each such assessor's town. Said list shall include the names and addresses of the owners of such motor vehicles and snowmobiles, and the vehicle identification numbers for all such vehicles for which such numbers are available.

(b) On or before October 1, 2004, and annually thereafter, the commissioner shall provide to each assessor in this state a list identifying motor vehicles and snowmobiles in each such assessor's town that were registered subsequent to the first day of October of the assessment year immediately preceding, but prior to the first day of August in such assessment year, and that are subject to property taxation on a supplemental list pursuant to section 12-71b. In addition to the information for each such vehicle and snowmobile specified under subsection (a) of this section that is available to the commissioner, the list provided under this subsection shall include a code related to the date of registration of each such vehicle or snowmobile.

(c) No assessor or tax collector shall disclose any information contained in any list provided by the commissioner pursuant to subsections (a) and (b) of this section if the commissioner is not required to provide such information or if such information is protected from disclosure under state or federal law.

TITLE 15*
NAVIGATION AND AERONAUTICS

Sec. 15-101aa. Leased facilities at airport subject to property tax. Exceptions. Any land, building or easement belonging to or held in trust for the state of Connecticut or the Connecticut Airport Authority and forming a part of Bradley International Airport that is leased to a person or to an organization shall be subject to real property taxation under this chapter, except that no such tax shall be imposed with regard to any of the following:

(a) All leases for concessions or similar arrangements in any terminal facilities of the airport;

(b) All leases for facilities directly related to aviation, located in Bradley International Airport, including, but not limited to: (1) Navigation and landing aids and other air aviation facilities; (2) facilities for storage of aircraft, spacecraft and related appurtenances; (3) passenger and cargo terminal buildings, hangars and control towers; (4) the portion of food service facilities servicing airlines, not exempt under subsection (a) of this section; (5) car rental agencies; (6) maintenance facilities; (7) parking facilities; and (8) office facilities existing on September 30, 1992, in which end uses that are directly related to aviation equal not less than forty per cent of the total gross leasable space in any such facility;

(c) A lease for a single hotel to be located on property at Bradley International Airport adjacent to and attached by common partition to the passenger terminal complex, notwithstanding that a lease of such property may not be executed and in effect as of June 12, 1984;

(d) All leases on facilities located in Bradley International Airport, executed and in effect as of September 30, 1992, including all future renewals, assignments and transfers of such leases, or portions thereof, whether with the same or a substitute lessee, without regard to whether such leases or any terms and provisions thereof shall be changed, provided that such renewal, assignment or transfer is for the same or similar facilities; and

(e) Any property leased to any organization which, if the property were owned by or held in trust for such organization, would not be liable for taxes with respect to such property under any of the subdivisions of section 12-81, provided such property is used exclusively for the purposes of such organization as stated in the applicable subdivision of said section.

Sec. 15-101bb. Assessment of airport property subject to taxation. Property subject to taxation under this chapter shall be assessed by the assessor or board of assessors of the town in which it is located at seventy per cent of the fair market value as determined by a person certified by the state as a real estate appraiser, provided such appraiser is selected by a majority vote of the chief executive officers of the towns of East Granby, Suffield, Windsor and Windsor Locks. The services of the appraiser selected shall be paid for by the towns of East Granby, Suffield,

Windsor and Windsor Locks in proportion to the percentages for each town set forth in section 15-101cc. Not later than August first in any assessment year, the appraiser shall provide to the assessor or board of assessors of each of the towns listed in said section and to the lessee of the property, the fair market value of the property subject to taxation under this chapter as of October first in such assessment year. The appraiser shall be responsible for making a determination of taxability or nontaxability of leasehold interests under this chapter. If any town or the lessee is aggrieved by the determination of the appraiser concerning (1) the taxability of real property under the provisions of this chapter, or (2) the valuation thereof, such town or the lessee may, within thirty days of the receipt of written notice of such determination, appeal to the superior court for the judicial district where such property is located. Such appeals shall be preferred cases, to be heard, unless cause appears to the contrary, at the first session, by the court.

Sec. 15-101cc. Determination of tax applicable to airport property. Collection by towns in which property is located. The rate of tax applicable to the assessed value of property the taxability of which has been determined in accordance with section 15-101bb, shall be levied on the basis of an adjusted mill rate, equal to the average mill rate assessed on property in the towns of Windsor, Windsor Locks, Suffield and East Granby. Each of these towns shall be entitled to collect the proceeds of the tax on a pro rata basis, based upon the proportion of land in Bradley International Airport located within each town's borders. The respective percentages allocable to each town are as follows:

Windsor Locks	40.72%
Suffield	32.75%
East Granby	26.02%
Windsor	.51%

Each town shall be entitled to collect interest, at the rate of one and one-half per cent per month on any amount of tax that remains unpaid for more than thirty days from its due date. Each lessee of property subject to taxation under this chapter shall be liable directly to the towns for payment of the tax and the towns shall have all remedies available to them at law to collect such tax, provided no liens or attachments shall be placed on any such property and no action may be taken against the state of Connecticut with respect to any such property.

Secs. 15-155a and 15-155b. Annual report of receipts from vessel registration fees and payments therefrom. State distribution of revenue from fees for vessel registration. Sections 15-155a and 15-155b are repealed, effective October 1, 2009.

TITLE 16*
PUBLIC SERVICE COMPANIES

Sec. 16-1. Definitions. (a) Terms used in this title and in chapters 244, 244a, 244b, 245, 245a and 245b shall be construed as follows, unless another meaning is expressed or is clearly apparent from the language or context:

(1) "Authority" means the Public Utilities Regulatory Authority and "department" means the Department of Energy and Environmental Protection;

(2) "Director" means a member of said authority;

(3) "Commissioner of Transportation" means the Commissioner of Transportation appointed under section 13b-3;

(4) "Public service company" includes electric, electric distribution, gas, telephone, telegraph, pipeline, sewage, water and community antenna television companies and holders of a certificate of cable franchise authority, owning, leasing, maintaining, operating, managing or controlling plants or parts of plants or equipment, and all express companies having special privileges on railroads within this state, but shall not include telegraph company functions concerning intrastate money order service, towns, cities, boroughs, any municipal corporation or department thereof, whether separately incorporated or not, a private power producer, as defined in section 16-243b, or an exempt wholesale generator, as defined in 15 USC 79z-5a;

(5) "Plant" includes all real estate, buildings, tracks, pipes, mains, poles, wires and other fixed or stationary construction and equipment, wherever located, used in the conduct of the business of the company;

(6) "Railroad company" includes every person owning, leasing, maintaining, operating, managing or controlling any railroad, or any cars or other equipment employed thereon or in connection therewith, for public or general use within this state;

(7) "Street railway company" includes every person owning, leasing, maintaining, operating, managing or controlling any street railway, or any cars or other equipment employed thereon or in connection therewith, for public or general use within this state;

(8) "Electric company" includes, until an electric company has been unbundled in accordance with the provisions of section 16-244e, every person owning, leasing, maintaining, operating, managing or controlling poles, wires, conduits or other fixtures, along public highways or streets, for the transmission or distribution of electric current for sale for light, heat or power within this state, or engaged in generating electricity to be so transmitted or distributed for such purpose, but shall not include (A) a private power producer, as defined in section 16-243b, (B) an exempt wholesale generator, as defined in 15 USC 79z-5a, (C) a municipal electric utility established under chapter 101, (D) a municipal electric energy cooperative established under chapter 101a, (E) an electric cooperative established under chapter 597, or (F) any other electric utility owned,

leased, maintained, operated, managed or controlled by any unit of local government under any general statute or any public or special act;

(9) "Gas company" includes every person owning, leasing, maintaining, operating, managing or controlling mains, pipes or other fixtures, in public highways or streets, for the transmission or distribution of gas for sale for heat or power within this state, or engaged in the manufacture of gas to be so transmitted or distributed for such purpose, but shall not include a person manufacturing gas through the use of a biomass gasification plant provided such person does not own, lease, maintain, operate, manage or control mains, pipes or other fixtures in public highways or streets, a municipal gas utility established under chapter 101 or any other gas utility owned, leased, maintained, operated, managed or controlled by any unit of local government under any general statute or any public or special act;

(10) "Water company" includes every person owning, leasing, maintaining, operating, managing or controlling any pond, lake, reservoir, stream, well or distributing plant or system employed for the purpose of supplying water to fifty or more consumers. A water company does not include homeowners, condominium associations providing water only to their members, homeowners associations providing water to customers at least eighty per cent of whom are members of such associations, a municipal waterworks system established under chapter 102, a district, metropolitan district, municipal district or special services district established under chapter 105, chapter 105a or any other general statute or any public or special act which is authorized to supply water, or any other waterworks system owned, leased, maintained, operated, managed or controlled by any unit of local government under any general statute or any public or special act;

(11) "Consumer" means any private dwelling, boardinghouse, apartment, store, office building, institution, mechanical or manufacturing establishment or other place of business or industry to which water is supplied by a water company;

(12) "Sewage company" includes every person owning, leasing, maintaining, operating, managing or controlling, for general use in any town, city or borough, or portion thereof, in this state, sewage disposal facilities which discharge treated effluent into any waterway of this state;

(13) "Pipeline company" includes every person owning, leasing, maintaining, operating, managing or controlling mains, pipes or other fixtures through, over, across or under any public land, water, parkways, highways, parks or public grounds for the transportation, transmission or distribution of petroleum products for hire within this state;

(14) "Community antenna television company" includes every person owning, leasing, maintaining, operating, managing or controlling a community antenna television system, in, under or over any public street or highway, for the purpose of providing community antenna television service for hire and shall include any municipality which owns or operates one or more plants for the manufacture or distribution of electricity pursuant to section 7-213 or any special act and seeks to obtain or obtains a certificate of public convenience and necessity to construct or operate a community antenna television system pursuant to section 16-331 or a

certificate of cable franchise authority pursuant to section 16-331q. "Community antenna television company" does not include a certified competitive video service provider;

(15) "Community antenna television service" means (A) the one-way transmission to subscribers of video programming or information that a community antenna television company makes available to all subscribers generally, and subscriber interaction, if any, which is required for the selection of such video programming or information, and (B) noncable communications service. "Community antenna television service" does not include video service provided by a certified competitive video service provider;

(16) "Community antenna television system" means a facility, consisting of a set of closed transmission paths and associated signal generation, reception and control equipment that is designed to provide community antenna television service which includes video programming and which is provided in, under or over any public street or highway, for hire, to multiple subscribers within a franchise, but such term does not include (A) a facility that serves only to retransmit the television signals of one or more television broadcast stations; (B) a facility that serves only subscribers in one or more multiple unit dwellings under common ownership, control or management, unless such facility is located in, under or over a public street or highway; (C) a facility of a common carrier which is subject, in whole or in part, to the provisions of Subchapter II of Chapter 5 of the Communications Act of 1934, 47 USC 201 et seq., as amended, except that such facility shall be considered a community antenna television system and the carrier shall be considered a public service company to the extent such facility is used in the transmission of video programming directly to subscribers; or (D) a facility of an electric company which is used solely for operating its electric company systems. "Community antenna television system" does not include a facility used by a certified competitive video service provider to provide video service;

(17) "Video programming" means programming provided by, or generally considered comparable to programming provided by, a television broadcast station;

(18) "Noncable communications service" means any telecommunications service, as defined in section 16-247a, and which is not included in the definition of "cable service" in the Communications Act of 1934, 47 USC 522, as amended. Nothing in this definition shall be construed to affect service which is both authorized and preempted pursuant to federal law;

(19) "Public service motor vehicle" includes all motor vehicles used for the transportation of passengers for hire;

(20) "Motor bus" includes any public service motor vehicle operated in whole or in part upon any street or highway, by indiscriminately receiving or discharging passengers, or operated on a regular route or over any portion thereof, or operated between fixed termini, and any public service motor vehicle operated over highways within this state between points outside this state or between points within this state and points outside this state;

(21) "Cogeneration technology" means the use for the generation of electricity of exhaust steam, waste steam, heat or resultant energy from an industrial, commercial or manufacturing

plant or process, or the use of exhaust steam, waste steam or heat from a thermal power plant for an industrial, commercial or manufacturing plant or process, but shall not include steam or heat developed solely for electrical power generation;

(22) "Renewable fuel resources" means energy sources described in subdivisions (26) and (27) of this subsection;

(23) "Telephone company" means a telecommunications company that provides one or more noncompetitive or emerging competitive services, as defined in section 16-247a;

(24) "Domestic telephone company" includes any telephone company which has been chartered by or organized or constituted within or under the laws of this state;

(25) "Telecommunications company" means a person that provides telecommunications service, as defined in section 16-247a, within the state, but shall not mean a person that provides only (A) private telecommunications service, as defined in section 16-247a, (B) the one-way transmission of video programming or other programming services to subscribers, (C) subscriber interaction, if any, which is required for the selection of such video programming or other programming services, (D) the two-way transmission of educational or instructional programming to a public or private elementary or secondary school, or a public or independent institution of higher education, as required by the department pursuant to a community antenna television company franchise agreement, or provided pursuant to a contract with such a school or institution which contract has been filed with the department, or (E) a combination of the services set forth in subparagraphs (B) to (D), inclusive, of this subdivision;

(26) "Class I renewable energy source" means (A) energy derived from solar power, wind power, a fuel cell, methane gas from landfills, ocean thermal power, wave or tidal power, low emission advanced renewable energy conversion technologies, 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 river flow, and began operation after July 1, 2003, or a sustainable biomass facility with an average emission rate of equal to or less than .075 pounds of nitrogen oxides per million BTU of heat input for the previous calendar quarter, except that energy derived from a sustainable biomass facility with a capacity of less than five hundred kilowatts that began construction before July 1, 2003, may be considered a Class I renewable energy source, or (B) any electrical generation, including distributed generation, generated from a Class I renewable energy source;

(27) "Class II renewable energy source" means energy 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;

(28) “Electric distribution services” means the owning, leasing, maintaining, operating, managing or controlling of poles, wires, conduits or other fixtures along public highways or streets for the distribution of electricity, or electric distribution-related services;

(29) “Electric distribution company” or “distribution company” means any person providing electric transmission or distribution services within the state, including an electric company, subject to subparagraph (F) of this subdivision, but does not include: (A) A private power producer, as defined in section 16-243b; (B) a municipal electric utility established under chapter 101, other than a participating municipal electric utility; (C) a municipal electric energy cooperative established under chapter 101a; (D) an electric cooperative established under chapter 597; (E) any other electric utility owned, leased, maintained, operated, managed or controlled by any unit of local government under any general statute or special act; (F) after an electric company has been unbundled in accordance with the provisions of section 16-244e, a generation entity or affiliate of the former electric company; or (G) an electric supplier;

(30) “Electric supplier” means any person, including an electric aggregator or participating municipal electric utility that is licensed by the Public Utilities Regulatory Authority in accordance with section 16-245, that provides electric generation services to end use customers in the state using the transmission or distribution facilities of an electric distribution company, regardless of whether or not such person takes title to such generation services, but does not include: (A) A municipal electric utility established under chapter 101, other than a participating municipal electric utility; (B) a municipal electric energy cooperative established under chapter 101a; (C) an electric cooperative established under chapter 597; (D) any other electric utility owned, leased, maintained, operated, managed or controlled by any unit of local government under any general statute or special act; or (E) an electric distribution company in its provision of electric generation services in accordance with subsection (a) or, prior to January 1, 2004, subsection (c) of section 16-244c;

(31) “Electric aggregator” means (A) a person, municipality or regional water authority that gathers together electric customers for the purpose of negotiating the purchase of electric generation services from an electric supplier, or (B) the Connecticut Resources Recovery Authority, if it gathers together electric customers for the purpose of negotiating the purchase of electric generation services from an electric supplier, provided such person, municipality or authority is not engaged in the purchase or resale of electric generation services, and provided further such customers contract for electric generation services directly with an electric supplier, and may include an electric cooperative established pursuant to chapter 597;

(32) “Electric generation services” means electric energy, electric capacity or generation-related services;

(33) “Electric transmission services” means electric transmission or transmission-related services;

(34) “Generation entity or affiliate” means a corporate affiliate or, as provided in subdivision (3) of subsection (a) of section 16-244e, a separate division of an electric company after unbundling has occurred pursuant to section 16-244e, that provides electric generation services;

(35) “Participating municipal electric utility” means a municipal electric utility established under chapter 101 or any other electric utility owned, leased, maintained, operated, managed or controlled by any unit of local government under any general statute or any public or special act, that is authorized by the authority in accordance with section 16-245c to provide electric generation services to end use customers outside its service area, as defined in section 16-245c;

(36) “Person” means an individual, business, firm, corporation, association, joint stock association, trust, partnership or limited liability company;

(37) “Regional independent system operator” means the “ISO - New England, Inc.”, or its successor organization as approved by the Federal Energy Regulatory Commission;

(38) “Certified telecommunications provider” means a person certified by the authority to provide intrastate telecommunications services, as defined in section 16-247a, pursuant to sections 16-247f to 16-247h, inclusive;

(39) “Gas registrant” means a person registered to sell natural gas pursuant to section 16-258a;

(40) “Customer-side distributed resources” means (A) the generation of electricity from a unit with a rating of not more than sixty-five megawatts on the premises of a retail end user within the transmission and distribution system including, but not limited to, fuel cells, photovoltaic systems or small wind turbines, or (B) a reduction in the demand for electricity on the premises of a retail end user in the distribution system through methods of conservation and load management, including, but not limited to, peak reduction systems and demand response systems;

(41) “Federally mandated congestion charges” means any cost approved by the Federal Energy Regulatory Commission as part of New England Standard Market Design including, but not limited to, locational marginal pricing, locational installed capacity payments, any cost approved by the Public Utilities Regulatory Authority to reduce federally mandated congestion charges in accordance with section 7-233y, this section, sections 16-19ss, 16-32f, 16-50i, 16-50k, 16-50x, 16-243i to 16-243q, inclusive, 16-244c, 16-244e, 16-245m, 16-245n and 16-245z, and section 21 of public act 05-1 of the June special session* and reliability must run contracts;

(42) “Combined heat and power system” means a system that produces, from a single source, both electric power and thermal energy used in any process that results in an aggregate reduction in electricity use;

(43) “Grid-side distributed resources” means the generation of electricity from a unit with a rating of not more than sixty-five megawatts that is connected to the transmission or distribution system, which units may include, but are not limited to, units used primarily to generate electricity to meet peak demand;

(44) “Class III source” means the electricity output from combined heat and power systems with an operating efficiency level of no less than fifty per cent that are part of customer-side distributed resources developed at commercial and industrial facilities in this state on or after January 1, 2006, a waste heat recovery system installed on or after April 1, 2007, that produces

electrical or thermal energy by capturing preexisting waste heat or pressure from industrial or commercial processes, or the electricity savings created in this state from conservation and load management programs begun on or after January 1, 2006;

(45) "Sustainable biomass" means biomass that is cultivated and harvested in a sustainable manner. "Sustainable biomass" does not mean construction and demolition waste, as defined in section 22a-208x, finished biomass products from sawmills, paper mills or stud mills, organic refuse fuel derived separately from municipal solid waste, or biomass from old growth timber stands, except where (A) such biomass is used in a biomass gasification plant that received funding prior to May 1, 2006, from the Clean Energy Fund established pursuant to section 16-245n, or (B) the energy derived from such biomass is subject to a long-term power purchase contract pursuant to subdivision (2) of subsection (j) of section 16-244c entered into prior to May 1, 2006, (C) such biomass is used in a renewable energy facility that is certified as a Class I renewable energy source by the authority until such time as the authority certifies that any biomass gasification plant, as defined in subparagraph (A) of this subdivision, is operational and accepting such biomass, in an amount not to exceed one hundred forty thousand tons annually, is used in a renewable energy facility that was certified as a Class I renewable energy source by the authority prior to December 31, 2007, and uses biomass, including construction and demolition waste as defined in section 22a-208x, from a Connecticut-sited transfer station and volume-reduction facility that generated biomass during calendar year 2007 that was used during calendar year 2007 to generate Class I renewable energy certificates, or (D) in the event there is no facility as described in subparagraph (A) or (C) of this subdivision accepting such biomass, in an amount not to exceed one hundred forty thousand tons annually, is used in one or more other renewable energy facilities certified either as a Class I or Class II renewable energy source by the authority, provided such facilities use biomass, including construction and demolition waste as defined in said section 22a-208x, from a Connecticut-sited transfer station and volume-reduction facility that generated biomass during calendar year 2007 that was used during calendar year 2007 to generate Class I renewable energy certificates. Notwithstanding the provisions of subparagraphs (C) and (D) of this subdivision, the amount of biomass specified in said subparagraphs shall not apply to a biomass gasification plant, as defined in subparagraph (A) of this subdivision;

(46) "Video service" means video programming services provided through wireline facilities, a portion of which are located in the public right-of-way, without regard to delivery technology, including Internet protocol technology. "Video service" does not include any video programming provided by a commercial mobile service provider, as defined in 47 USC 332(d), any video programming provided as part of community antenna television service in a franchise area as of October 1, 2007, any video programming provided as part of and via a service that enables users to access content, information, electronic mail or other services over the public Internet;

(47) "Certified competitive video service provider" means an entity providing video service pursuant to a certificate of video franchise authority issued by the authority in accordance with section 16-331e. "Certified competitive video service provider" does not mean an entity issued a certificate of public convenience and necessity in accordance with section 16-331 or the affiliates, successors and assigns of such entity or an entity issued a certificate of cable franchise

authority in accordance with section 16-331p or the affiliates, successors and assignees of such entity;

(48) "Certificate of video franchise authority" means an authorization issued by the Public Utilities Regulatory Authority conferring the right to an entity or person to own, lease, maintain, operate, manage or control facilities in, under or over any public highway to offer video service to any subscribers in the state;

(49) "Certificate of cable franchise authority" means an authorization issued by the Public Utilities Regulatory Authority pursuant to section 16-331q conferring the right to a community antenna television company to own, lease, maintain, operate, manage or control a community antenna television system in, under or over any public highway to (A) offer community antenna television service in a community antenna television company's designated franchise area, or (B) use the public rights-of-way to offer video service in a designated franchise area. The certificate of cable franchise authority shall be issued as an alternative to a certificate of public convenience and necessity pursuant to section 16-331 and shall only be available to a community antenna television company under the terms specified in sections 16-331q to 16-331aa, inclusive;

(50) "Thermal energy transportation company" means any person authorized under any provision of the general statutes or special act to furnish heat or air conditioning or both, by means of steam, heated or chilled water or other medium, to lay and maintain mains, pipes or other conduits, and to erect such other fixtures necessary or convenient in and on the streets, highways and public grounds of any municipality to carry steam, heated or chilled water or other medium from such plant to the location to be served and to return the same;

(51) "The Connecticut Television Network" means the General Assembly's state-wide twenty-four-hour state public affairs programming service, separate and distinct from community access channels; and

(52) "Commissioner of Energy and Environmental Protection" means the Commissioner of Energy and Environmental Protection appointed pursuant to title 4.

(b) Notwithstanding any provision of the general statutes, the terms "utility", "public utility" and "public service company" shall be deemed to include a community antenna television company and a holder of a certificate of cable franchise authority, except (1) as otherwise provided in sections 16-8, 16-27, 16-28 and 16-43, (2) that no provision of the general statutes, including but not limited to, the provisions of sections 16-6b and 16-19, shall subject a community antenna television company to regulation as a common carrier or utility by reason of providing community antenna television service, other than noncable communications service, as provided in Subchapter V-A of Chapter 5 of the Communications Act of 1934, 47 USC 521 et seq., as amended, and (3) that no provision of the general statutes, including but not limited to, sections 16-6b and 16-19, shall apply to community antenna television companies to the extent any such provision is preempted pursuant to any other provision of the Communications Act of 1934, 47 USC 151 et seq., as amended, any other federal act or any regulation adopted thereunder.

TITLE 16*
PUBLIC SERVICE COMPANIES
CT-NY Railraod

Passenger Transportaion Compact

Sec. 16-344. Exemption from state regulation and state and local tax. (a) Mass transportation and railroad service operated pursuant to this compact shall be exempt from state regulation.

(b) During such time as the Metropolitan Transportation Authority, a state agency of the state of New York, or any subsidiary corporation of said authority shall operate the New Haven commuter railroad service under and by virtue of an interstate compact between the state of Connecticut and the state of New York, none of the authority's activities conducted within the boundaries of the state of Connecticut for or in connection with the operation, maintenance, repair or improvement of such service or of the agency's facilities shall be subject to any state or local tax, nor shall any state or local tax be imposed upon the possession, sale, storage, acceptance, consumption or other use of tangible personal property, including but not limited to motor fuels, by said authority or upon the rendering of services to said authority, for such operation, maintenance, repair or improvement. The Commissioner of Revenue Services shall provide exemption certificates, prepared by him, to the authority enabling it to avail itself of the benefits of this provision, but such benefits shall not be conditioned upon the preparation, issuance or acceptance of any such certificate.

TITLE 20*
PROFESSIONAL AND OCCUPATIONAL LICENSING, CERTIFICATION, TITLE PROTECTION AND REGISTRATION. EXAMINING BOARDS

CHAPTER 400G

Sec. 20-526. Exceptions. The provisions of sections 20-500 to 20-528, inclusive, concerning the certification, licensing, limited licensing or provisional licensing of real estate appraisers shall not apply to (1) any person under contract with a municipality who performs a revaluation of real estate for assessment purposes pursuant to section 12-62, and (2) any licensed real estate broker or real estate salesperson who estimates the value of real estate as part of a market analysis performed for the owner of the real estate or a designee of the owner, on such terms as may be agreed upon between such owner or the owner's designee and the real estate broker or real estate salesperson, for the purpose of (A) a prospective listing or sale of such real estate, (B) providing information to the seller or landlord under a listing agreement, or (C) providing information to a prospective buyer or tenant under a buyer or tenant agency agreement, provided such estimate of value shall not be referred to or be construed as an appraisal. If such owner executes a listing contract with the real estate broker or real estate salesperson who so estimated the value of the real estate for the sale of the real estate and such real estate contains any building or other structure, occupied or intended to be occupied by no more than four families, then such owner shall be credited against any compensation the owner pays on account of such listing contract for any fee paid by the owner for such estimate of value.

TITLE 21*
LICENSES

CHAPTER 412*

MOBILE MANUFACTURED HOMES AND MOBILE MANUFACTURED HOME PARKS. PARK OWNERS AND RESIDENTS

Sec. 21-64. Definitions. As used in this chapter:

(1) "Mobile manufactured home" means a detached residential unit having three-dimensional components which are intrinsically mobile with or without a wheeled chassis or a detached residential unit built on or after June 15, 1976, in accordance with federal manufactured home construction and safety standards, and, in either case, containing sleeping accommodations, a flush toilet, tub or shower bath, kitchen facilities and plumbing and electrical connections for attachment to outside systems, and designed for long-term occupancy and to be placed on rigid supports at the site where it is to be occupied as a residence, complete and ready for occupancy, except for minor and incidental unpacking and assembly operations and connection to utilities systems;

(2) "Mobile manufactured home park" or "park" means a plot of ground upon which two or more mobile manufactured homes, occupied for residential purposes are located;

(3) "Mobile manufactured home space or lot" means a plot of ground within a mobile manufactured home park designed for the accommodation of one mobile manufactured home;

(4) "Licensee" means any person licensed to operate and maintain a mobile manufactured home park under the provisions of this chapter;

(5) "Resident" means a person who owns, or rents and occupies, a mobile manufactured home in a mobile manufactured home park;

(6) "Department" means the Department of Consumer Protection;

(7) "Owner" means a licensee or permittee or any person who owns, operates or maintains a mobile manufactured home park;

(8) "Dwelling unit" means a mobile manufactured home;

(9) "Person" means an individual, corporation, limited liability company, the state or any political subdivision thereof, agency, business trust, estate, trust, partnership or association, two or more persons having a joint or common interest, and any other legal or commercial entity;

(10) “Premises” means a dwelling unit and facilities and appurtenances therein and grounds, areas and facilities held out for the use of residents generally or whose use is promised to the resident;

(11) “Rent” means all periodic payments to be made to the owner under the rental agreement;

(12) “Rental agreement” means all agreements, written or oral, and valid rules and regulations adopted under subsection (d) of section 21-70, embodying the terms and conditions concerning the use and occupancy of a dwelling unit or premises.

(1972, P.A. 186, S. 1; P.A. 74-333, S. 1, 12; P.A. 81-322, S. 1; P.A. 82-162, S. 1; June Sp. Sess. P.A. 83-3, S. 2; P.A. 90-242, S. 3; P.A. 91-383, S. 1; P.A. 95-79, S. 73, 189; June 30 Sp. Sess. P.A. 03-6, S. 146(d); P.A. 04-169, S. 17; 04-189, S. 1.)

History: P.A. 74-333 substituted “residential” and “residence” for “dwelling” in Subsecs. (a) and (b), substituted “renter” for “lessee” and “owner” for “licensee or permittee” in Subsec. (f) and added new Subsec. (h) defining “owner”; P.A. 81-322 amended definition of “resident” to eliminate reference to owner’s consent to occupancy; P.A. 82-162 amended the definition of “resident” in Subdiv. (6) to include one who owns, but does not occupy a mobile home; June Sp. Sess. P.A. 83-3 replaced definition of “mobile home”, substituted “mobile manufactured home” for “mobile home”, deleted definition of “permittee” and substituted definition of “department” for definition of “commission”, renumbering Subdivs. as necessary; P.A. 90-242 stated that it was adding Subsecs. (8) to (10), inclusive, defining “leased cottage community”, “cottage” and “cottage association” but these Subsecs. were codified as Sec. 21-90 in new chapter 413a since their subject matter is unrelated to that of this chapter 412; P.A. 91-383 added definitions of “dwelling unit”, “person”, “premises”, “rent” and “rental agreement”; P.A. 95-79 redefined “person” to include a limited liability company, effective May 31, 1995; June 30 Sp. Sess. P.A. 03-6 and P.A. 04-169 replaced Department of Consumer Protection with Department of Agriculture and Consumer Protection, effective July 1, 2004; P.A. 04-189 repealed Sec. 146 of June 30 Sp. Sess. P.A. 03-6, thereby reversing the merger of the Departments of Agriculture and Consumer Protection, effective June 1, 2004.

Cited. 208 C. 620; 209 C. 724.

Subdiv. (1):

“Mobile home” as commonly understood, does not encompass “motor homes”. 70 CA 86.

Subdiv. (5):

Imposes no residency requirement upon owner of mobile home located in a mobile home park to qualify as a park resident. 208 C. 656. Cited. 209 C. 243.

Cited. 7 CA 639.

Sec. 21-64a. Term "mobile home" means mobile manufactured home. Whenever the term "mobile home" occurs or is referred to in the general statutes, it shall be deemed to mean or refer to a mobile manufactured home.

(June Sp. Sess. P.A. 83-3, S. 1.)

Cited. 208 C. 620.

Sec. 21-65. Licensure of park required. Section 21-65 is repealed.

(1972, P.A. 186, S. 2; P.A. 77-614, S. 609, 610.)

Sec. 21-65a. Licensure of mobile manufactured home parks. Rents not recoverable, when. (a) It shall be unlawful for any person to maintain or operate a mobile manufactured home park, within the limits of this state unless such person shall first obtain a license therefor, in accordance with the provisions of this chapter. Any license issued pursuant to this section and sections 21-64 to 21-73, inclusive, or any revocation thereof shall be posted in a conspicuous location on the grounds of the mobile manufactured home park or on the premises of any person engaged in the business of selling mobile manufactured homes.

(b) No rent shall be recoverable by the owner for any period of time in which a mobile manufactured home park is maintained or operated in violation of this section.

(P.A. 79-560, S. 9, 39; June Sp. Sess. P.A. 83-3, S. 1, 3; P.A. 84-546, S. 61, 173; P.A. 91-383, S. 2.)

History: June Sp. Sess. P.A. 83-3 eliminated temporary park permit and required posting of license by dealers and changed term "mobile home" to "mobile manufactured home"; P.A. 84-546 made technical change; P.A. 91-383 added Subsec. (b) prohibiting the recovery of rent by the owner while the park is maintained or operated in violation of this section.

Cited. 208 C. 620.

Sec. 21-66. Temporary permit. Section 21-66 is repealed.

(1972, P.A. 186, S. 3; P.A. 73-57, S. 1; 73-94, S. 1, 2; P.A. 78-303, S. 95, 136; June Sp. Sess. P.A. 83-3, S. 19, 20.)

Sec. 21-67. License: Application. Fee. Renewal. Inspections. (a) Application for a license to operate a mobile manufactured home park shall be made in writing to the department on such forms and in such manner and accompanied by such evidence in support of the application as the department may prescribe together with a fee determined in accordance with subsection (c) of this section. Certification of approval by the appropriate local official or commission of compliance with the State Building Code and any existing municipal ordinance or planning or zoning regulation shall accompany such application.

(b) The department shall, within sixty-five days after the receipt of the application, review the application, plans and specifications and inspect the location. If the department finds that the proposed park meets the provisions of this chapter and of any other state statutes or regulations and municipal ordinances or regulations, it shall approve the application and, subject to reinspection and approval on completion of the park or sections of the park and payment of the annual license fee as provided in subsection (c), shall issue a license effective for one year.

(c) The annual license fee for each mobile manufactured home park shall be computed on the basis of the number of mobile manufactured home spaces located in the park in accordance with the following schedule:

Not more than twenty-nine spaces	Two hundred fifty dollars plus three dollars for each space
More than twenty-nine but not more than fifty spaces	Eight hundred sixty dollars
More than fifty but not more than hundred spaces	One thousand three hundred fifteen dollars
More than one hundred spaces	One thousand five hundred dollars

No municipality shall charge any fee or assessment under a mobile manufactured home or trailer ordinance or zoning regulation other than a fee for seasonal use.

(d) The department shall, upon receipt of a renewal application, accompanied by the annual license fee, and after inspection of the mobile manufactured home park and determination that the park continues to conform with the requirements of this chapter, issue a renewal license.

(e) The department shall annually issue a mobile manufactured home seller's license to any person who, on October 1, 1992, has a valid Department of Motor Vehicles dealers' and repairers' license under which the licensee has engaged in the sale or resale of mobile manufactured homes. The mobile manufactured home seller's license shall allow the licensee, or any of his employees, to sell new or used mobile manufactured homes. The mobile manufactured home seller's license shall be issued annually after payment of an annual licensing fee of three hundred seventy-five dollars. No person, except a person licensed or specifically exempted under

chapter 392, shall act as a real estate broker or a real estate agent for the resale of a mobile manufactured home without a license issued pursuant to this subsection.

(1972, P.A. 186, S. 4; P.A. 73-57, S. 2; 73-94, S. 1, 2; P.A. 77-614, S. 246, 610; P.A. 78-303, S. 96, 97, 136; June Sp. Sess. P.A. 83-3, S. 4; P.A. 84-83, S. 1, 10; P.A. 89-251, S. 151, 203; P.A. 92-174, S. 2; P.A. 94-36, S. 2, 42; 94-99; June Sp. Sess. P.A. 09-3, S. 279.)

History: P.A. 73-57 added application of Subsec. (b) to sections of the park; P.A. 73-94 amended P.A. 73-57 to provide an effective date of April 1, 1973; P.A. 77-614 made no change; P.A. 78-303 substituted reference to Sec. 21-75 in lieu of Sec. 21-76 in Subsecs. (b) and (d); June Sp. Sess. P.A. 83-3 transferred licensure authority from real estate commission to department of consumer protection and established a new fee schedule for park licenses; P.A. 84-83 substituted "this chapter" for references to Secs. 21-64 to 21-75, inclusive, and deleted requirement that renewal licenses be issued during April of each year; P.A. 89-251 amended Subsec. (c) to increase the fees as follows: Not more than 29 spaces, from $100 to $125; for more than 29 but not more than 50 spaces, from $550 to $688; for more than 50 but not more than 100 spaces, from $850 to $1,063, and for more than 100 spaces from $1,000 to $1,250; P.A. 92-174 added Subsec. (e) re issuance of license to holder of motor vehicles dealers' and repairers' licenses; P.A. 94-36 amended Subsec. (b) to eliminate reference to license expiration date, effective January 1, 1995; P.A. 94-99 amended Subsec. (e) by clarifying eligibility to resell a mobile manufactured home; June Sp. Sess. P.A. 09-3 amended Subsecs. (c) and (e) to increase fees.

See Sec. 21a-10(b) re staggered schedule for license renewals.

Cited. 208 C. 620.

Sec. 21-67a. Filing of documents re mobile manufactured homes and mobile manufactured home parks. (a) **List of homes and owners.** Not later than October 1, 1986, the licensee of any mobile manufactured home park licensed under this chapter shall file with the town clerk, for purposes of recording in the land records of the municipality in which the park is located, a list containing all mobile manufactured homes in the park on the date of such filing, the name and address of the owner of each mobile manufactured home as appearing on its record and the lot number or location of each mobile manufactured home in the park. Each list shall contain a certification that the licensee is duly licensed by the state of Connecticut and said certification shall contain the park's license number. Each park licensee shall pay to the town clerk for recording the list, five dollars per page plus fifty cents for each owner's name to be indexed in excess of four names per page. The Department of Consumer Protection shall ensure that each licensee is in compliance with this section.

(b) **Evidence of ownership.** Any person owning a mobile manufactured home on or after October 1, 1986, shall file with the town clerk of the municipality in which the mobile manufactured home is located a certificate of title, bill of sale or other document evidencing the person's ownership of the mobile manufactured home. On or after October 1, 1986, any person holding a security interest in any such mobile manufactured home may file the security interest for recording in the land records of the municipality in which the mobile manufactured home is located.

(c) **Conveyance requirements.** On or after October 1, 1986, conveyances of title of mobile manufactured homes in mobile manufactured home parks licensed under this chapter or located on single-family lots owned by a person other than the homeowner shall comply with the following requirements: (1) The document conveying the title shall contain (A) a description of the mobile manufactured home, setting forth the name of the manufacturer, the model number, the serial number and all encumbrances on the home, (B) the name and address of the mobile manufactured home park in which the home is located, including lot number, if any, within the park, or for those homes not situated in mobile manufactured home parks, the name and address of the individual owning the lot on which the home is located and the address of the lot, and (C) the amount due and owing, if any, for property taxes to the municipality in which the mobile manufactured home is located; (2) the document conveying title shall be filed in the town clerk's office of the municipality in which the home is located for recording on the land records; and (3) any taxes imposed as provided in subsection (b) of section 12-412c which have become due shall have been paid in full. No purchaser of a mobile manufactured home shall be entitled to assume the tenancy or rental agreement of the seller in a mobile manufactured home park until such purchaser has complied with subdivisions (2) and (3) of this subsection.

(d) **Document transferring title.** Any document transferring title to a mobile manufactured home located in a mobile manufactured home park or on a single-family lot, when duly executed and recorded in accordance with subsection (c) of this section, shall have the force and effect of the equivalent statutory form deed as provided for in section 47-36c.

(e) **Document creating encumbrance.** On or after October 1, 1986, any public documents purporting to create an encumbrance upon a mobile manufactured home, including, but not limited to, a mortgage, a security interest, a chattel mortgage or an attachment, shall be recorded in the town clerk's office of the municipality in which the home is located. The filing of any document on said land records evidencing the encumbrance and used to perfect the encumbrance under Connecticut's Uniform Commercial Code, shall be deemed compliance with subsection (b) of this section. Failure to comply with this section shall not in any way affect any security rights of the secured party in the mobile manufactured home, except that any document creating an encumbrance upon a mobile manufactured home after October 1, 1993, shall not be perfected under Connecticut's Uniform Commercial Code until the document has been recorded in the town clerk's office of the municipality in which the home was located.

(f) **Removal statement.** Any owner of a mobile manufactured home located in a mobile manufactured home park or on a single-family lot who desires to remove such home from the park or lot in or on which it has been situated shall file for recording with the town clerk of said municipality a certificate substantially in the following form:

MOBILE MANUFACTURED HOME REMOVAL STATEMENT

.... of ...., owner of (description of mobile manufactured housing being removed, containing name of manufacturer, model and serial number) which has the following encumbrances, ... and which mobile manufactured home has been situated at (name of park, if any, street address,

town/city) hereby intends to remove said mobile manufactured home from (address) .... to the following location: ....

Signed this .... day of...., 20...

Witnessed by:

....

....

(Acknowledgment)

...., holder of the aforementioned security instrument/mortgage deed/lien/ attachment, hereby consents to the removal of the aforesaid home, subject to the condition that the aforesaid security instrument/mortgage/lien/ attachment shall remain in full force and effect thereon. ...., Tax Collector of the town of .... certifies that all property taxes due and payable with respect to the aforesaid mobile manufactured home have been paid in full.

Signed this .... day of ...., 20...

(g) **Time period for filing removal statement.** The removal statement required under subsection (f) of this section shall be filed with the town clerk of the municipality not later than seventy-two hours prior to the removal of such home from the park or lot or the conveyance of such home to any purchaser. Any person who fails to file such removal statement within the time period prescribed by this subsection shall be subject to a fine of five hundred dollars. No owner of a mobile manufactured home located in a mobile manufactured home park or on a single-family lot who desires to remove such home from the park or lot in or on which such home has been situated or to convey such home to any purchaser shall remove such home from such park or lot without filing a valid removal statement pursuant to this subsection.

(P.A. 86-310, S. 3, 4; 86-403, S. 106, 132; P.A. 91-383, S. 30; May Sp. Sess. P.A. 92-11, S. 5, 6, 70; P.A. 93-132; June 30 Sp. Sess. P.A. 03-6, S. 146(d); P.A. 04-169, S. 17; 04-189, S. 1.)

History: P.A. 86-310 effective July 1, 1986, and applicable to assessment year in any municipality commencing October 1, 1986, and each assessment year thereafter; P.A. 86-403 made technical change in Subsec. (b); P.A. 91-383 amended Subsec. (c) to require the document conveying title to contain the amount due and owing for property taxes and added Subsec. (g) re the time period for filing the removal statement, the penalty for failure to file such statement and prohibiting the removal of such home from such park or lot without the prior filing of a valid removal statement; May Sp. Sess. P.A. 92-11 amended Subsec. (c)(1) to insert Subpara. indicators, delete redundant language and add "if any" in Subpara. (C), and amended Subsec. (f) to replace "conveyed" with "removed" and make other technical changes; P.A. 93-132 amended Subsec. (e) by requiring that a document creating an encumbrance must be recorded in the town clerk's office to be perfected under the uniform commercial code; (Revisor's note: In 2001 the references in Subsec. (f) of this section to the date "19.." were changed editorially by the Revisors to "20.." to reflect the new millennium); June 30 Sp. Sess. P.A. 03-6 and P.A. 04-169 replaced Department of Consumer Protection with Department of Agriculture and Consumer Protection, effective July 1, 2004; P.A. 04-189 repealed Sec. 146 of June 30 Sp. Sess. P.A. 03-6,

thereby reversing the merger of the Departments of Agriculture and Consumer Protection, effective June 1, 2004.

Cited. 208 C. 620.

Sec. 21-73a. Owner's interest subject to tax lien. The interest of each owner of a mobile manufactured home park in such park shall be subject to any tax lien on such park continued pursuant to the provisions of section 12-173. No such lien shall be valid unless the tax collector of the municipality wherein such park is situated makes and files in the office of the town clerk a certificate of lien, pursuant to the provisions of section 12-173, giving notice of his intention to claim against such park. Such lien shall exist from the fifteenth day succeeding the date of entry of such certificate in the land records. Any such lien may be discharged in accordance with said section 12-173.

(P.A. 83-456, S. 3, 7; June Sp. Sess. P.A. 83-3, S. 1.)

History: June Sp. Sess. P.A. 83-3 changed term "mobile home" to "mobile manufactured home".

Cited. 208 C. 620.

Sec. 21-73b. Reserved for future use.

Sec. 21-73c. Constructive notice of lien. Each certificate of lien filed pursuant to the provisions of sections 12-172 and 21-73a, this section and section 21-73d shall constitute constructive notice of the existence of the lien and the claim of the municipality against any such interest in such park.

TITLE 22A*
ENVIRONMENTAL PROTECTION
CHAPTER 439

Sec. 22a-7b. Certificate showing compliance with order to correct or abate a polluted or environmentally hazardous condition. Whenever the Commissioner of Energy and Environmental Protection has filed a copy of an order to correct or abate a polluted or environmentally hazardous condition, or notice thereof, on the land records in the town where the property is located, and such order has been fully complied with, the commissioner shall issue a certificate showing such compliance. The certificate shall be recorded on the land records in the town where the order was previously recorded.

CHAPTER 440*

WETLANDS AND WATERCOURSES

Sec. 22a-45. Property revaluation. Any owner of wetlands and watercourses who may be denied a license in connection with a regulated activity affecting such wetlands and watercourses, shall upon written application to the assessor, or board of assessors, of the municipality, be entitled to a revaluation of such property to reflect the fair market value thereof in light of the restriction placed upon it by the denial of such license or permit, effective with respect to the next succeeding assessment list of such municipality, provided no such revaluation shall be effective retroactively and the municipality may require as a condition therefor the conveyance of a less than fee interest to it of such land pursuant to the provisions of sections 7-131b to 7-131k, inclusive.

CHAPTER 446e*

SOLID WASTE MANAGEMENT SERVICES ACT

Sec. 22a-270. (Formerly Sec. 19-524cc). Tax exemption of authority, lessees and operators. Assessment and taxation of certain leased authority property. (a) The exercise of the powers granted by this chapter constitute the performance of an essential governmental function and the authority shall not be required to pay any taxes or assessments upon or in respect of a project, or any property or moneys of the authority, levied by any municipality or political subdivision or special district having taxing powers of the state, nor shall the authority be required to pay state taxes of any kind, and the authority, its projects, property and money and any bonds and notes issued under the provisions of this chapter, their transfer and the income therefrom, including revenues derived from the sale thereof, shall at all times be free from taxation of every kind by the state except for estate or succession taxes and by the municipalities and all other political subdivisions or special districts having taxing powers of the state; provided nothing herein shall prevent the authority from entering into agreements to make payments in lieu of taxes with respect to property acquired by it or by any person leasing a project from the authority or operating or managing a project on behalf of the authority and neither the authority nor its projects, properties, money or bonds and notes shall be obligated, liable or subject to lien of any kind for the enforcement, collection or payment thereof. If and to the extent the proceedings under which the bonds authorized to be issued under the provisions of this chapter so provide, the authority may agree to cooperate with the lessee or operator of a project in connection with any administrative or judicial proceedings for determining the validity or amount of such payment and may agree to appoint or designate and reserve the right in and for such lessees or operators to take all action which the authority may lawfully take in respect of such payments and all matters relating thereto, provided such lessee or operator shall bear and pay all costs and expenses of the authority thereby incurred at the request of such lessee or operator or by reason of any such action taken by such lessee or operator on behalf of the authority. Any lessee or operator of a project which has paid the amounts in lieu of taxes permitted by this section to be paid shall not be required to pay any such taxes in which a payment in lieu thereof has been made to the state or to any such municipality or other political subdivision or special district having taxing powers, any other statute to the contrary notwithstanding.

(b) Notwithstanding the provisions of subsection (a) of this section, real and personal property owned by the authority may be assessed and taxed against a lessee pursuant to chapter 203 by the municipality in which such property is located if such property is leased as of July 1, 2007, to a lessee or operator by the authority pursuant to an initial site lease entered into between the authority and a lessee on or before December 31, 1985. This subsection shall not apply to property which is: (1) The security for any bonds issued by the authority and outstanding on July 1, 2007, until the indebtedness evidenced by such bonds has been paid in full, (2) leased by the authority pursuant to a lease in effect on January 1, 2007, until after the expiration of the lease term in effect on said date, whether by execution of a new lease, by amendment of the lease or by renewal or extension of the term of such lease pursuant to an option stated therein if such

amendment is entered into or such option is exercised after said date, or (3) the subject of an agreement for payments in lieu of taxes between the municipality and the authority or its lessee during any municipal fiscal year covered by such agreement. The lessee shall be liable for taxes assessed pursuant to this subsection and shall have the right to appeal the amount it is assessed in the tax year such property first becomes taxable hereunder in the same manner as a purchaser of formerly tax-exempt property under section 12-81a, with the same effect as if a conveyance to a nonexempt purchaser had been placed on the land records on the date the property first ceases to be exempt pursuant to this section. The assessor and collector of the municipality shall proceed with respect to such property in the same manner as is provided in said section 12-81a with respect to adding the property to the grand list, giving notice of the assessment to the lessee and billing the taxes due thereon to the lessee.

Sec. 22a-270a. Lessee under Connecticut Resources Recovery Authority project not liable for taxes on property leased from authority if payments in lieu of taxes are made per agreement. Any real or personal property leased by the Connecticut Resources Recovery Authority in connection with the operation of a project under the provisions of this chapter which would otherwise be subject to taxation under chapter 203 shall be exempt from the assessment of property taxes permitted and required under said chapter if such real or personal property is the subject of an agreement between said authority or the lessee of such project and the municipality in which such project is located to make payments in lieu of taxes with respect to such property. Any lessee or operator of such project from said authority who has made any payment in lieu of taxes due under such agreement shall not be required to make any payment of taxes on which a payment in lieu thereof has been made to the municipality.

TITLE 27
ARMED FORCES AND VETERANS
CHAPTER 506

Sec. 27-103. Definitions. (a) As used in the general statutes, except chapter 504, and except as otherwise provided: (1) "Armed forces" means the United States Army, Navy, Marine Corps, Coast Guard and Air Force and any reserve component thereof, including the Connecticut National Guard performing duty as provided in Title 32 of the United States Code; (2) "veteran" means any person honorably discharged from, or released under honorable conditions from active service in, the armed forces; (3) "service in time of war" means service of ninety or more cumulative days except, if the period of war lasted less than ninety days, "service in time of war" means service for the entire period of war, unless separated from service earlier because of a service-connected disability rated by the Veterans' Administration, during a period of war; and (4) "period of war" has the same meaning as provided in 38 USC 101, as amended, except that the "Vietnam Era" means the period beginning on February 28, 1961, and ending on July 1, 1975, in all cases; and "period of war" shall include service while engaged in combat or a

combat support role in Lebanon, July 1, 1958, to November 1, 1958, or September 29, 1982, to March 30, 1984; Grenada, October 25, 1983, to December 15, 1983; Operation Earnest Will, involving the escort of Kuwaiti oil tankers flying the United States flag in the Persian Gulf, July 24, 1987, to August 1, 1990; and Panama, December 20, 1989, to January 31, 1990, and shall include service during such periods with the armed forces of any government associated with the United States.

(b) As used in this part, "home" means the Veterans' Home maintained by the state; "hospital" means any incorporated hospital or tuberculosis sanatorium in the state and any state chronic disease hospital, mental hospital or training school for the mentally retarded, "veteran" means any veteran who served in time of war, as defined in subsection (a) of this section, and who is a resident of this state, provided, if he was not a resident or resident alien of this state at the time of enlistment or induction into the armed forces, he shall have resided continuously in this state for at least two years; "eligible dependent" means any parent, wife or husband, or child of a veteran who has no adequate means of support; and "eligible family member" means any parent, brother or sister, wife or husband, or child or children under eighteen years of age, of any veteran whose cooperation in the program is integral to the treatment of the veteran.

(1949 Rev., S. 2925; September, 1950, 1953, S. 1635d; 1957, P.A. 163, S. 29; February, 1965, P.A. 157, S. 2; 1969, P.A. 163, S. 1; P.A. 75-483, S. 2, 10; P.A. 77-424, S. 2; P.A. 88-285, S. 2, 35; P.A. 91-2, S. 6, 8; 91-213, S. 6, 8; 91-407, S. 19, 42; P.A. 94-245, S. 13, 46; P.A. 95-300; P.A. 99-272, S. 2; P.A. 00-131, S. 2; P.A. 03-85, S. 1; P.A. 04-169, S. 5; P.A. 06-153, S. 2; P.A. 09-117, S. 1.)

History: 1965 act provided for service in defined Vietnam territory and actions and the Dominican Republic after April 27, 1965; 1969 act deleted foregoing amendment and substituted in essence during the period between January 1, 1964, and such date to be determined as date of termination of Vietnam era; P.A. 75-483 deleted foregoing amendment and substituted "the Vietnam era, January 1, 1964 to July 1, 1975"; P.A. 77-424 added qualification to service in Subdiv. (3) "of ninety or more days unless separated from service earlier because of a service connected disability-rated by the veterans administration"; P.A. 88-285 amended Subsec. (a) to change the date of termination of Korean hostilities from October 27, 1953, to January 31, 1955, and Subsec. (b) to add definitions of "eligible dependent" and "eligible family member"; P.A. 91-2 amended Subsec. (a) by adding service during Operation Desert Shield and Operation Desert Storm to Subdiv. (3); P.A. 91-213 amended Subsec. (a) by changing the beginning of the period of service during Operation Desert Shield and Operation Desert Storm from August 7, 1990, to August 2, 1990; P.A. 91-407 amended Subsec. (a)(3) by adding exception re war or campaign lasting for less than 90 days and added service during peace-keeping mission in Lebanon, invasion of Grenada, Operation Earnest Will and invasion of Panama; P.A. 94-245 amended Subsec. (a) to add a specific termination date for Operation Desert Shield and Operation Desert Storm, effective June 2, 1994; P.A. 95-300 amended Subsec. (a) to change the beginning of the Vietnam era to December 22, 1961 from January 1, 1964; P.A. 99-272 amended Subsec. (a)(3) to add the Lebanon conflict, July 1, 1958, to November 1, 1958; the Berlin Airlift, August 14, 1961, to June 1, 1962; and to change the Vietnam era commencement date from December 22, 1961 to February 28, 1961; P.A. 00-131 amended Subsec. (a) to redefine "service in time of war" by adding dates of active duty service in South Korea demilitarized zone,

Somalia and Bosnia; P.A. 03-85 amended Subsec. (a)(3) by redefining "service in time of war" to replace references to specific wars, campaigns or other military operations commencing with the Spanish-American War and ending with Bosnia with reference to a "period of war", as defined in 38 USC 101, as amended, with exception for the "Vietnam Era" and including service while engaged in combat or a combat support role in Lebanon, Grenada, Operation Earnest Will and Panama, effective June 3, 2003; P.A. 04-169 amended Subsec. (b) to change the name of the Veterans' Home and Hospital to the Veterans' Home, effective June 1, 2004; P.A. 06-153 amended Subsec. (a) to redefine "armed forces" to include reserves, including the Connecticut National Guard, redefine "service in time of war" by deleting references to "campaign or other operation" and replacing "war" with "period of war" and make technical changes, and made a technical change in Subsec. (b); P.A. 09-117 amended Subsec. (a) to redefine "service in time of war" in Subdiv. (3) and "period of war" in Subdiv. (4), effective June 8, 2009.

See Secs. 5-180 and 5-196(29) for modification of the definition of war service during World War II for purposes of the State Employees Retirement Act and the State Personnel Act.

TITLE 32
COMMERCE AND ECONOMIC AND COMMUNITY DEVELOPMENT
CHAPTER 578

Sec. 32-9p. Definitions. As used in subdivisions (59) and (60) of section 12-81 and sections 12-217e, 32-9p to 32-9s, inclusive, and 32-23p, the following words and terms have the following meanings:

(a) "Area of high unemployment" means, as of the date of any final and official determination by the authority or the department to extend assistance under said sections, any municipality which is a distressed municipality as defined in subsection (b) of this section, and any other municipality in the state which in the calendar year preceding such determination had a rate of unemployment which exceeded one hundred ten per cent of the average rate of unemployment in the state for the same calendar year, as determined by the Labor Department, provided no such other municipality with an unemployment rate of less than six per cent shall be an area of high unemployment.

(b) "Distressed municipality" means, as of the date of the issuance of an eligibility certificate, any municipality in the state which, according to the United States Department of Housing and Urban Development meets the necessary number of quantitative physical and economic distress thresholds which are then applicable for eligibility for the urban development action grant program under the Housing and Community Development Act of 1977, as amended, or any town within which is located an unconsolidated city or borough which meets such distress thresholds. Any municipality which, at any time subsequent to July 1, 1978, has met such thresholds but

which at any time thereafter fails to meet such thresholds, according to said department, shall be deemed to be a distressed municipality for a period of five years subsequent to the date of the determination that such municipality fails to meet such thresholds, unless such municipality elects to terminate its designation as a distressed municipality, by vote of its legislative body, not later than September 1, 1985, or not later than three months after receiving notification from the commissioner that it no longer meets such thresholds, whichever is later. In the event a distressed municipality elects to terminate its designation, the municipality shall notify the commissioner and the Secretary of the Office of Policy and Management in writing within thirty days. In the event that the commissioner determines that amendatory federal legislation or administrative regulation has materially changed the distress thresholds thereby established, "distressed municipality" shall mean any municipality in the state which meets comparable thresholds of distress which are then applicable in the areas of high unemployment and poverty, aging housing stock and low or declining rates of growth in job creation, population and per capita income as established by the commissioner, consistent with the purposes of subdivisions (59) and (60) of section 12-81 and sections 12-217e, 32-9p to 32-9s, inclusive, and 32-23p, in regulations adopted in accordance with chapter 54. For purposes of sections 32-9p to 32-9s, inclusive, "distressed municipality" shall also mean any municipality adversely impacted by a major plant closing, relocation or layoff, provided the eligibility of a municipality shall not exceed two years from the date of such closing, relocation or layoff. The Commissioner of Economic and Community Development shall adopt regulations, in accordance with the provisions of chapter 54, which define what constitutes a "major plant closing, relocation or layoff" for purposes of sections 32-9p to 32-9s, inclusive. "Distressed municipality" shall also mean the portion of any municipality which is eligible for designation as an enterprise zone pursuant to subdivision (2) of subsection (b) of section 32-70.

(c) "Eligibility certificate" means a certificate issued by the department pursuant to section 32-9r evidencing its determination that a facility for which an application for assistance has been submitted qualifies as a manufacturing facility and is eligible for assistance under section 12-217e and subdivisions (59) and (60) of section 12-81.

(d) "Manufacturing facility" means any plant, building, other real property improvement, or part thereof, (1) which (A) is constructed or substantially renovated or expanded on or after July 1, 1978, in a distressed municipality, a targeted investment community as defined in section 32-222, an enterprise zone designated pursuant to section 32-70 or an airport development zone established pursuant to section 32-75d, or (B) is acquired on or after July 1, 1978, in a distressed municipality, a targeted investment community as defined in section 32-222, an enterprise zone designated pursuant to said section 32-70 or an airport development zone established pursuant to section 32-75d, by a business organization which is unrelated to and unaffiliated with the seller, after having been idle for at least one year prior to its acquisition and regardless of its previous use; (2) which is to be used for the manufacturing, processing or assembling of raw materials, parts or manufactured products, for research and development facilities directly related to manufacturing, for the significant servicing, overhauling or rebuilding of machinery and equipment for industrial use, or, except as provided in this subsection, for warehousing and distribution or, (A) if located in an enterprise zone designated pursuant to said section 32-70, which is to be used by an establishment, an auxiliary or an operating unit of an establishment, which is an economic base business as defined in subsection (d) of section 32-222 or has a North

American Industrial Classification code of 114111 through 114210, 311111 through 339999, 482111 through 484230, 488310, 488320, 488991, 493120, 493130, 493190, 511210, 512110, 512120, 512191, 522210, 522293, 522294, 522298, 522310, 522320, 522390, 523110, 523120, 523130, 523140, 523210, 523910, 524113, 524114, 524126, 524127, 524128, 524130, 524292, 541711, 541712, 551111, 551112, 551114, 561422, 611310, 611410, 611420, 611430, 611513, 611519, 611710 or 624410 or any business that is part of an economic cluster, as defined in subsection (e) of section 32-222, or any establishment or auxiliary or operating unit thereof, as defined in the North American Industrial Classification System Manual, or (B) if located in an enterprise zone designated pursuant to said section 32-70, which is to be used by an establishment primarily engaged in supplying goods or services in the fields of computer hardware or software, computer networking, telecommunications or communications, or (C) if located in a municipality with an entertainment district designated under section 32-76 or established under section 2 of public act 93-311*, is to be used in the production of entertainment products, including multimedia products, or as part of the airing, display or provision of live entertainment for stage or broadcast, including support services such as set manufacturers, scenery makers, sound and video equipment providers and manufacturers, stage and screen writers, providers of capital for the entertainment industry and agents for talent, writers, producers and music properties and technological infrastructure support including, but not limited to, fiber optics, necessary to support multimedia and other entertainment formats, except entertainment provided by or shown at a gambling or gaming facility or a facility whose primary business is the sale or serving of alcoholic beverages, or (D) if located in an airport development zone established pursuant to section 32-75d, (i) which, for the Bradley Airport development zone, is to be used for the warehousing or motor freight distribution of goods transported by aircraft to or from an airport located in such zone, or (ii) in the opinion of the Connecticut Airport Authority, in consultation with the Commissioner of Economic and Community Development, may be dependent upon or directly related to such airport and which, except as provided in this subparagraph, is to be used for any other business service, excluding any service provided by an organization that has a North American Industrial Classification code of 237130, 441110 to 454390, inclusive, 532111, 532112 or 812930; and (3) for which the department or authority, as applicable, has issued an eligibility certificate in accordance with section 32-9r. In the case of facilities which are acquired, the department or the Connecticut Airport Authority, as applicable, may waive the requirement of one year of idleness if it determines that, absent qualification as a manufacturing facility under subdivisions (59) and (60) of section 12-81, and sections 12-217e, 32-9p to 32-9s, inclusive, and 32-23p, there is a high likelihood that the facility will remain idle for one year. In the case of facilities located in an enterprise zone designated pursuant to said section 32-70, (A) the idleness requirement in subparagraph (B) of subdivision (1) of this subsection, for business organizations which over the six months preceding such acquisition have had an average total employment of between six and nineteen employees, inclusive, shall be reduced to a minimum of six months, and (B) the idleness requirement shall not apply to business organizations with an average total employment of five or fewer employees, provided no more than one eligibility certificate shall be issued under this subparagraph for the same facility within a three-year period. Of those facilities which are for warehousing and distribution, only those which are newly constructed or which represent an expansion of an existing facility qualify as manufacturing facilities. In the event that only a portion of a plant is acquired, constructed, renovated or expanded, only the portion acquired,

constructed, renovated or expanded constitutes the manufacturing facility. A manufacturing facility which is leased may for the purposes of subdivisions (59) and (60) of section 12-81 and sections 12-217e, 32-9p to 32-9s, inclusive, and 32-23p, be treated in the same manner as a facility which is acquired if the provisions of the lease serve to further the purposes of subdivisions (59) and (60) of section 12-81 and sections 12-217e, 32-9p to 32-9s, inclusive, and 32-23p and demonstrate a substantial, long-term commitment by the occupant to use the manufacturing facility, including a contract for lease for an initial minimum term of five years with provisions for the extension of the lease at the request of the lessee for an aggregate term which shall not be less than ten years, or the right of the lessee to purchase the facility at any time after the initial five-year term, or both. For a facility located in an enterprise zone designated pursuant to said section 32-70, and occupied by a business organization with an average total employment of ten or fewer employees over the six-month period preceding acquisition, such contract for lease may be for an initial minimum term of three years with provisions for the extension of the lease at the request of the lessee for an aggregate term which shall not be less than six years, or the right of the lessee to purchase the facility at any time after the initial three-year term, or both, and may also include the right for the lessee to relocate to other space within the same enterprise zone, provided such space is under the same ownership or control as the originally leased space or if such space is not under such same ownership or control as the originally leased space, permission to relocate is granted by the lessor of such originally leased space, and such relocation shall not extend the duration of benefits granted under the original eligibility certificate. Except as provided in subparagraph (B) of subdivision (1) of this subsection, a manufacturing facility does not include any plant, building, other real property improvement or part thereof used or usable for such purposes which existed before July 1, 1978.

(e) "Service facility" means a manufacturing facility described in subparagraph (A) or (B) of subdivision (2) of subsection (d) of this section, provided such facility is located outside of an enterprise zone in a targeted investment community.

(f) "Capital reserve fund bond", "commissioner", "department", "industrial project" and "insurance fund" shall have the meaning such words and terms are given in section 32-23d.

(g) "Municipality" means any town, city or borough in the state.

Sec. 32-9s. State grants in lieu of taxes on exempt property of manufacturing facilities in distressed municipalities, targeted investment communities, enterprise zones or airport development zones and exempt property of service facilities. The state shall make an annual grant payment to each municipality, to each district, as defined in section 7-325, which is located in a distressed municipality, targeted investment community, enterprise zone or municipality within an airport development zone established pursuant to section 32-75d and to each special services district created pursuant to chapter 105a which is located in a distressed municipality, targeted investment community or enterprise zone in the amount of fifty per cent of the amount of that tax revenue which the municipality or district would have received except for the provisions of subdivisions (59) and (60) of section 12-81 or subdivision (70) of section 12-81.

On or before the first day of August of each year, each municipality and district shall file a claim with the Secretary of the Office of Policy and Management for the amount of such grant payment to which such municipality or district is entitled under this section. The claim shall be made on forms prescribed by the secretary and shall be accompanied by such supporting information as the secretary may require. Any municipality or district which neglects to transmit to the secretary such claim and supporting documentation 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 secretary shall review each such claim as provided in section 12-120b. Any claimant aggrieved by the results of the secretary's review shall have the rights of appeal as set forth in section 12-120b. The secretary shall, on or before the December fifteenth next succeeding the deadline for the receipt of such claims, certify to the Comptroller the amount due under this section, including any modification of such claim made prior to December fifteenth, to each municipality or district which has made a claim under the provisions of this section. The Comptroller shall draw an order on the Treasurer on or before the fifth business day following December fifteenth, and the Treasurer shall pay the amount thereof to each such municipality or district on or before the following December thirty-first. If any modification is made as the result of the provisions of this section on or after the December first following the date on which the municipality or district has provided the amount of tax revenue in question, any adjustment to the amount due to any municipality or district for the period for which such modification was made shall be made in the next payment the Treasurer shall make to such municipality or district pursuant to this section. In the fiscal year commencing July 1, 2003, and in each fiscal year thereafter, the amount of the grant payable to each municipality and district in accordance with this section shall be reduced proportionately in the event that the total amount of the grants payable to all municipalities and districts exceeds the amount appropriated.

CHAPTER 579*

CONNECTICUT INNOVATIONS, INCORPORATED

Sec. 32-23h. Exemption from state and local taxes and assessments. Payments in lieu of taxes. Approvals of pollution control facilities. The exercise of the powers granted to the corporation shall constitute the performance of an essential governmental function and the corporation shall not be required to pay any taxes or assessments upon or in respect of a project, or any property or moneys of the corporation, levied by any municipality or political subdivision or special district having taxing powers of the state, nor shall the corporation be required to pay state taxes of any kind, and the corporation, its projects, property and moneys and any bonds and notes issued under the provisions of said chapters and sections, their transfer and the income therefrom, including any profit made on the sale thereof, shall at all times be free from taxation of every kind by the state except for estate or succession taxes and by the municipalities and all other political subdivisions or special districts having taxing powers of the state; provided any person leasing a project from the corporation shall pay to the municipality, or other political

subdivision or special district having taxing powers, in which such project is located, a payment in lieu of taxes which shall equal the taxes on real and personal property, including water and sewer assessments, which such lessee would have been required to pay had it been the owner of such property during the period for which such payment is made and neither the corporation nor its projects, properties, money or bonds and notes shall be obligated, liable or subject to lien of any kind for the enforcement, collection or payment thereof. The sale of tangible personal property or services by the corporation is exempt from the sales tax under chapter 219, and the storage, use or other consumption in this state of tangible personal property or services purchased from the corporation is exempt from the use tax under chapter 219. If and to the extent the proceedings by the corporation so provide, the corporation may agree to cooperate with the lessee of a project in connection with any administrative or judicial proceedings for determining the validity or amount of such payments and may agree to appoint or designate and reserve the right in and for such lessee to take all action which the corporation may lawfully take in respect of such payments and all matters relating thereto, provided such lessee shall bear and pay all costs and expenses of the corporation thereby incurred at the request of such lessee or by reason of any such action taken by such lessee on behalf of the corporation. Any lessee of a project which has paid the amounts in lieu of taxes required by this section to be paid shall not be required to pay any such taxes in which a payment in lieu thereof has been made to the state or to any such municipality or other political subdivision or special district having taxing powers, any other statute to the contrary notwithstanding. Any industrial pollution control facility financed by the corporation shall be subject to such approvals, as may be required by law, of any agency of the state and any agency of the United States having jurisdiction in the matter and, in the discretion of the corporation, may be acquired, constructed or improved as part of or jointly with a pollution control facility undertaken by a municipality or political subdivision or special district having taxing powers in the state and the corporation is authorized to cooperate and execute contracts with such a municipality or political subdivision or special district.

CHAPTER 581*

INNOVATION CAPITAL ACT OF 1989.
CONNECTICUT INNOVATIONS, INCORPORATED

Sec. 32-46. Tax exemption. (a) The corporation shall have the tax exemptions provided under section 32-23h.

(b) Sales of and the storage, use or other consumption of any tangible personal property or services acquired for incorporation into or used and consumed in connection with the development, construction, rehabilitation, renovation or repair of a project, as defined in subsection (d) of section 32-23d, which project has been approved by the board of directors of the corporation for sales and use tax relief in accordance with procedures adopted by the board

shall, subject to any limitations or conditions of such approval, be exempt from sales and use taxes imposed by chapter 219. The corporation may deliver a certificate to the effect that the sale of such tangible property or services is exempt from sales and use taxes imposed by said chapter 219, which certificate may be used in the purchase of such tangible personal property or services and on which certificate each seller of such tangible personal property or services may rely. The corporation shall develop any such certificate in collaboration and consultation with the Commissioner of Revenue Services.

CHAPTER 585

ENTERPRISE ZONES, ENTERTAINMENT DISTRICTS, ENTERPRISE CORRIDOR ZONES AND AIRPORT DEVELOPMENT ZONES

Sec. 32-70. Enterprise zones. Designation. Expansion. (a) Any municipality that was a distressed municipality under the provisions of subsection (b) of section 32-9p on February 1, 1986, may, with the approval of the Commissioner of Economic and Community Development, designate an area of such municipality as an enterprise zone. Any such area shall consist of one or two contiguous United States census tracts, contiguous portions of such census tracts or a portion of an individual census tract, as determined in accordance with the most recent United States census and, if such area is covered by zoning, a portion of it shall be zoned to allow commercial or industrial activity. The census tracts within which such designated area is located shall also meet at least one of the following criteria: (1) Twenty-five per cent or more of the persons within the individual census tracts shall have income below the poverty level, as determined by the most recent United States census, as officially updated by the appropriate state agency or institution; (2) twenty-five per cent or more of the families within the individual census tracts shall receive public assistance or welfare income, as determined by the most recent United States census, as officially updated by the appropriate state agency or institution; or (3) the unemployment rate of the individual census tracts shall be at least two hundred per cent of the state's average, as determined by the most recent United States census, as officially updated by the appropriate state agency or institution. In calculating any such percentage for one or two contiguous census tracts, contiguous portions of census tracts or a portion of an individual census tract, the commissioner shall round up to the nearest whole percentage number. If a census tract qualifies under the eligibility criteria for designation as an enterprise zone and if the commissioner determines that a census tract which is contiguous to such tract has significant job creation potential, the commissioner may include such contiguous census tract, or a portion thereof, in the enterprise zone in lieu of a second qualified census tract if such contiguous census tract meets at least one of the following reduced criteria: (A) Fifteen per cent or more of the persons within the census tract shall have income below the poverty level, as determined by the most recent United States census, as officially updated by the appropriate state agency or institution; (B) fifteen per cent or more of the families within the census tract shall receive public

assistance or welfare income, as determined by the most recent United States census, as officially updated by the appropriate state agency or institution; or (C) the unemployment rate of the census tract shall be at least one hundred fifty per cent of the state's average, as determined by the most recent United States census, as officially updated by the appropriate state agency or institution. If a census tract boundary line is the center line of a street, the commissioner may include within the enterprise zone that portion of the property fronting on such street which is outside of but adjacent to the census tract. The depth of such property so included in the enterprise zone shall be determined by the commissioner at the time of the designation of the zone. If a census tract boundary line is located along a railroad right-of-way, railroad property or natural stream of water, the commissioner may include within the enterprise zone any private properties under common ownership which are traversed by the railroad right-of-way, railroad property or natural stream of water. Any private properties so affected shall be included in the enterprise zone at the time of the designation of the zone except, in the case of an enterprise zone designated prior to October 1, 1983, the commissioner may include within the zone any such property if the municipality in which the zone is located requests the commissioner to include such property not later than sixty days after October 1, 1983. If more than twenty-five per cent of the project area of a development project under chapter 132 is located in an area eligible for designation as an enterprise zone and the project plan for such development project is approved by the Commissioner of Economic and Community Development in accordance with section 8-191, the commissioner may include the entire project area of such development project area in an enterprise zone. If more than twenty-five per cent of the project area of a municipal development project under chapter 588*l* is located in an area eligible for designation as an enterprise zone and the development plan for such project is approved by the Commissioner of Economic and Community Development in accordance with section 32-224, the commissioner may include the entire project area of such project in an enterprise zone. If more than fifty per cent of an approved redevelopment area under chapter 130 is located in an area eligible for designation as an enterprise zone, the commissioner may include the entire redevelopment area in an enterprise zone. The commissioner may also include in the area designated as an enterprise zone (i) any facility, as defined in section 32-9p, which is located outside of but contiguous to a census tract included in the zone, (ii) any private properties which are (I) under common ownership, (II) located outside of a census tract included in the zone and (III) contiguous to a railroad right-of-way which is the boundary of such a census tract, or (iii) any private properties which are located outside of a census tract included in the zone, but between the zone and a railroad right-of-way, where other segments of such railroad right-of-way serve as boundaries for the zone. The commissioner may, at any time after the designation of an area as an enterprise zone, include in such zone any area contiguous to such zone which, at the time of the designation of such zone, was eligible to be included in such zone but was not so included. The commissioner may, at any time after the designation of an area as an enterprise zone, include in such zone any property which is located within one hundred fifty feet of a stream, the center line of which is the boundary of a census tract included in such zone, and which property contains an existing building or facility, having an area equal to or greater than one hundred thousand square feet, that is or was formerly used for manufacturing purposes but is underutilized or vacant at the time the property is included in such zone. If the commissioner determines that the necessary data is not available from the most recent United States census, the commissioner may use such data as the commissioner deems appropriate. The commissioner shall include in the designation of the

enterprise zone in the city of Meriden the entire parcel of land bordered by Cook Avenue, Hanover Street, Perkins Street Square, and South Colony Street.

(b) Notwithstanding any provision of this section to the contrary, (1) any municipality which has an enterprise zone may with the approval of the commissioner, expand such enterprise zone by designating for inclusion in such zone one or more additional census tracts or contiguous portions of such census tract or tracts, provided such census tract or tracts are located in the municipality, are contiguous to the enterprise zone and meet the reduced criteria for contiguous census tracts in subsection (a) of this section, (2) any municipality which is contiguous to an enterprise zone which is located in another municipality may, with the approval of the commissioner, designate as an enterprise zone one or more census tracts or contiguous portions of such census tract or tracts, which are located in the municipality making such designation, provided such census tract or tracts meet the reduced criteria for contiguous census tracts in subsection (a) of this section and are contiguous to the enterprise zone located in the other municipality. When approving such an expanded or new zone under this subsection, the commissioner shall consider the development rationale, proposed local effort and job creation potential of such expanded or new zone as demonstrated by the municipality and (3) any municipality which is contiguous to an enterprise zone which is located in another municipality may, with the approval of the commissioner and the legislative body of the municipality containing the enterprise zone, designate as an enterprise zone one or more census tracts or portions of such census tract or tracts that are contiguous to the enterprise zone in the other municipality, provided no municipality which designates an enterprise zone in this manner shall be considered to be a targeted investment community, as defined in section 32-222, or an enterprise zone community.

(c) (1) On or before September 30, 1993, the Commissioner of Economic and Community Development shall approve the designation of ten areas as enterprise zones, not more than four of which shall be in municipalities with a population greater than eighty thousand and not more than six of which shall be in municipalities with a population of less than eighty thousand. (2) (A) On or after October 1, 1993, the commissioner shall approve the designation of two areas as enterprise zones. Each such area shall be in a municipality with a population of less than eighty thousand, in which there are one or more base or plant closures. Such municipalities shall be in different counties. If the commissioner approves the designation of an area of a municipality as an enterprise zone because of a plant closure in the municipality and there is a closure of another plant in any other municipality in the state by the same business, the commissioner shall also designate an area in such other municipality as an enterprise zone. If any such designated area includes a portion of a census tract in which any such base or plant is located, the census tracts in such area shall not be required to meet the eligibility criteria set forth under subsection (a) of this section for enterprise zone designation. If any such area is located elsewhere in the municipality, the census tracts in such area shall meet such eligibility criteria. As used in this subparagraph, (i) "base" means any United States or state of Connecticut military base or facility located in whole or in part within the state; (ii) "plant" means any manufacturing or economic base business, as defined in subsection (l) of section 32-222*; and (iii) "closure" means any reduction or transfer in military personnel or civilian employment at one or more bases or plants in a municipality, which occurred between July 1, 1989, and July 1, 1993, or is scheduled to occur between July 1, 1993, and July 1, 1996, and exceeds two thousand persons. Such employment figures shall be

certified by the Labor Department. (B) On or after October 1, 1993, the commissioner shall approve the designation of three other areas as enterprise zones, one of which shall be in a municipality with a population greater than eighty thousand and two of which shall be in municipalities with a population of less than eighty thousand. The census tracts in such areas shall meet the eligibility criteria set forth under subsection (a) of this section for enterprise zone designation. The commissioner shall approve the designation of enterprise zones under this subparagraph for those municipalities which he determines to have experienced the largest increases in poverty from October 1, 1989, to October 1, 1993, inclusive, based on a weighted average of the unemployment rate, caseload under the temporary family assistance program and per capita income of less than ninety per cent of the state average between 1985 and 1989. In making his determination, the commissioner may also consider the vacancy rates for commercial and industrial facilities in a municipality and a municipality's program for the implementation of an effective enterprise zone program. To the extent appropriate, the commissioner shall use the Regional Economic Models, Inc. (REMI) system in making the calculations for such determination. (C) Notwithstanding the provisions of subsection (a) of this section, municipalities that were not distressed municipalities under the provisions of subsection (b) of section 32-9p on February 1, 1986, shall be eligible to designate areas as enterprise zones under subparagraph (A) or (B) of this subdivision. (3) The commissioner shall not approve the designation of more than one enterprise zone in any municipality. The commissioner shall adopt regulations in accordance with chapter 54 concerning such additional qualifications for an area to become an enterprise zone as he deems necessary. The commissioner may remove the designation of any area he has approved as an enterprise zone if such area no longer meets the criteria for designation as such an area set forth in this section or in regulations adopted pursuant to this section, provided no such designation shall be removed less than ten years from the original date of approval of such zone. The commissioner may designate any additional area as an enterprise zone if that area is designated as an enterprise zone, empowerment zone or enterprise community pursuant to any federal legislation.

(d) Each municipality seeking the approval of the Commissioner of Economic and Community Development for the designation of an area of the municipality as an enterprise zone shall file with the commissioner a preliminary application. Not later than sixty days after receipt of such a preliminary application, the commissioner shall indicate to the municipality, in writing, any recommendations for improving the municipality's application. Not later than sixty days after receipt of the commissioner's written response, the municipality shall file a final application with the commissioner.

(e) The Department of Economic and Community Development shall compile information on activities and programs which are conducted in enterprise zones approved by the commissioner before and after July 1, 1986, and shall serve as a resource center for the dissemination of such information upon request.

Sec. 32-71. Fixing of assessments in enterprise zones. (a) Any municipality which has designated any area as an enterprise zone pursuant to section 32-70 shall provide, by ordinance, for the fixing of assessments on all real property in such zone which is improved during the period when such area is designated as an enterprise zone. Such fixed assessment shall be for a

period of seven years from the time of such improvement and shall defer any increase in assessment attributable to such improvements according to the following schedule:

Year	Percentage of Increase Deferred
First	100
Second	100
Third	50
Fourth	40
Fifth	30
Sixth	20
Seventh	10

Notwithstanding the provisions of this subsection, a municipality may negotiate the fixing of assessments on the portion of improvements, by a taxpayer, which exceed a value of eighty million dollars to real property which is to be used for commercial or retail purposes. Notwithstanding the provisions of chapter 203, no such improvements shall be subject to property taxation while such improvements are being constructed.

(b) Any fixed assessment on any residential property shall cease if: (1) For any residential rental property, any dwelling unit in such property is rented to any person whose income exceeds two hundred per cent of the median income, as determined by the United States Department of Housing and Urban Development, for the area in which the municipality containing the residential rental property is located; or (2) for any conversion condominium declared after the designation of the enterprise zone, any unit is sold to any person whose income exceeds two hundred per cent of the median income, as determined by the United States Department of Housing and Urban Development, for the area in which the municipality containing the residential rental property is located.

(c) In the event of a general revaluation by any such municipality in the year in which such improvement is completed, resulting in any increase in the assessment on such property, only that portion of the increase resulting from such improvement shall be deferred. In the event of a general revaluation in any year after the year in which such improvement is completed, such deferred assessment shall be increased or decreased in proportion to the increase or decrease in the total assessment on such property as a result of such revaluation.

(d) No improvements of any real property which qualifies as a manufacturing facility under subsection (d) of section 32-9p shall be eligible for any fixed assessment pursuant to this section.

(e) Any such municipality may provide any additional tax abatements or deferrals as it deems necessary for any property located in any such enterprise zone.

Sec. 32-71a. Treatment of certain electric generating facilities completed after July 1, 1998. (a) Any electric generating facility, the construction of which is completed after July 1, 1998, may be treated for purposes of section 32-71 as if it were located in an enterprise zone and used for commercial or retail purposes. Notwithstanding the provisions of section 32-71, upon the approval of a municipality's legislative body, either before or after July 1, 2001, the full amount of either assessments or taxes may be fixed for the real and personal property of such electric generating facility both during and after the construction period, provided such assessments or taxes as so fixed represent an approximation of the projected tax liability of such facility based on a reasonable estimation of its fair market value as determined by the municipality upon the exercise of its best efforts.

(b) Any new electric generating facility, the construction of which is completed after July 1, 2003, may be treated for purposes of section 32-71 as if it were located in an enterprise zone and used for commercial or retail purposes, provided: (1) The owner of such facility has negotiated a tax agreement with the municipality in which such facility would be located; and (2) such agreement has been approved by the municipality's legislative body between January 1, 2002, and February 28, 2002. Notwithstanding the provisions of section 32-71, upon approval of such municipality's legislative body, either before or after June 14, 2002, up to the full amount of either assessments or taxes may be fixed for the real and personal property of such electric generating facility both during and after the construction period, provided such assessments or taxes as so fixed represent an approximation of the commensurate portion of the projected tax liability of such facility based on a reasonable estimation of its fair market value as determined by the municipality upon the exercise of its best efforts.

(c) Any new electric generating facility, the construction of which is completed after July 1, 2003, may be treated for purposes of section 32-71 as if it were located in an enterprise zone and used for commercial or retail purposes, provided the municipality in which such facility is located is under state governance. Notwithstanding the provisions of section 32-71, upon approval of such municipality's legislative body, either before or after June 14, 2002, up to the full amount of either assessments or taxes may be fixed for the real and personal property of such electric generating facility both during and after the construction period, provided such assessments or taxes as so fixed represent an approximation of the commensurate portion of the projected tax liability of such facility based on a reasonable estimation of its fair market value as determined by the municipality upon the exercise of its best efforts.

(d) As used in this section, "electric generating facility" means a facility, as defined in subdivision (3) of subsection (a) of section 16-50i.

Sec. 32-80. Enterprise corridor zones. (a) As used in this section:

(1) "Commissioner" means the Commissioner of Economic and Community Development.

(2) "Public investment communities" shall have the same meaning as "public investment communities", as defined in section 7-545.

(3) “Distressed municipality” shall have the same meaning as “distressed municipality”, as defined in section 32-9p.

(4) “Eligible municipality” means a municipality that is a distressed municipality and a public investment community, has a population of not more than forty thousand, has an unemployment rate that is more than the unemployment rate of the state, and for which the per capita income is less than the per capita income of the state.

(5) “Unemployment rate” means the average unemployment rate of a municipality or the state, as the case may be, as reported by the Labor Commissioner on the preceding July first for the latest available twelve-month period.

(6) “Per capita income” means the average per capita income of a municipality or the state, as the case may be, that is enumerated in the most recent (A) federal decennial census of population, or (B) current population report series issued by the United States Department of Commerce, Bureau of the Census available on the preceding January first, whichever is most recent.

(b) (1) Before July 1, 2005, the legislative bodies of three or more contiguous municipalities, each of which is a public investment community and has a population of not more than sixty thousand, and at least fifty per cent of which municipalities are located along the same interstate highway, limited access state highway or intersecting interstate or limited access state highways, may, with the approval of the commissioner, designate industrial districts in such municipalities as an enterprise corridor zone. (2) On or after July 1, 2005, the legislative bodies of two or more contiguous eligible municipalities, at least one of which is located along an interstate highway, limited access state highway or intersecting interstate or limited access state highways and is designated as a regional center in the locational guide map included in the state plan of conservation and development adopted pursuant to chapter 297, may, with the approval of the commissioner, designate such municipalities as an enterprise corridor zone.

(c) Municipalities seeking the approval of the commissioner for such designation shall execute an intermunicipal agreement specifying how they would cooperatively share in the marketing, promotion and development of the industrial districts that would comprise the enterprise corridor zones, and shall file with the commissioner a preliminary application which includes such executed agreement. Not later than sixty days after receipt of such preliminary application, the commissioner shall indicate to the municipalities, in writing, any recommendations for improving the municipalities’ application. Not later than sixty days after receipt of the commissioner’s written response, the municipalities shall file a final application with the commissioner.

(d) The commissioner shall approve the designation of at least two areas as enterprise corridor zones. The commissioner may remove the designation of any area he has approved as an enterprise corridor zone if such area no longer meets the criteria for such designation, provided no such designation shall be removed less than ten years after the date that such area no longer meets such criteria.

(e) Businesses located within an enterprise corridor zone shall be entitled to the same benefits, subject to the same conditions, under the general statutes for which businesses located in an enterprise zone qualify.

(f) The commissioner may adopt regulations in accordance with the provisions of chapter 54 to carry out the purposes of this section.

CHAPTER 588*l**

ECONOMIC DEVELOPMENT AND MANUFACTURING ASSISTANCE

Sec. 32-222. Definitions. As used in sections 32-220 to 32-234, inclusive:

(a) "Business development project" means a project undertaken by an eligible applicant involving one or more of the following:

(1) The construction, substantial renovation, improvement or expansion of a facility;

(2) The acquisition of new machinery and equipment;

(3) The acquisition, improvement, demolition, cultivation or disposition of real property, or combinations thereof, or the remediation of contaminated real property;

(4) The creation at a facility, within twenty-four months of the initiation of a hiring program, not less than ten new jobs or an increase in the number of persons employed at the facility of twenty per cent, whichever is greater;

(5) Economic diversification of the economy of an area of the state or manufacturing or other economic base business where such area or business is substantially reliant upon defense and related industry;

(6) Participation in the avoidance of an imminent plant closing or relocation by a manufacturing or other economic base business or assist or improve the economy of an area of the state which has been or is likely to be significantly and adversely impacted by one or more major plant closings or relocations;

(7) Support research and development or commercialization of technologies, products, processes or techniques of a manufacturing or other economic base business;

(8) Creation or support of organizations and activities specifically leveraging federal resources that provide technical and engineering assistance to small manufacturers or other economic base businesses to assist them with the design, testing, manufacture and marketing of new products, the exporting of state products and services, and the instruction and implementation of new techniques and technologies;

(9) Support of substantial workforce development efforts;

(10) Promotion of community conservation or development or improvement of the quality of life for urban residents of the state;

(11) Promotion of the revitalization of underutilized, state-owned former railroad depots and areas adjacent to such depots; or

(12) Promotion of export activities, including sponsorship of programs that support exportation, assistance to companies in accessing federal Department of Commerce services, and provision of marketing materials and web site improvements for exporters;

(b) "Business support services" means activities related to a municipal development project or business development project which support the economic competitiveness of manufacturing or exporting or economic base businesses or which further the interests of the state, including, but not limited to, facilities and services related to day care, job training, education, transportation, employee housing, energy conservation, pollution control and recycling, provided activities related to employee housing shall be limited to feasibility and implementation studies;

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

(d) "Economic base business" means a business that the commissioner determines will materially contribute to the economy of the state by creating or retaining jobs, exporting products or services beyond the state's boundaries, encouraging innovation in products or services, adding value to products or services or otherwise supporting or enhancing existing activities important to the economy of the state;

(e) "Economic cluster" means an economic cluster, as defined in section 32-4e, recognized by the commissioner;

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

(g) "Development plan" means a plan for a municipal development project prepared in accordance with the provisions of subsection (b) of section 32-223;

(h) "Eligible applicant" means any for-profit or nonprofit organization, or any combination thereof, any municipality, regional planning agency or any combination thereof and further provided, in the case of a loan made by Connecticut Innovations, Incorporated in which the department purchases a participation interest, "eligible applicant" means the for-profit or nonprofit organization, or any combination thereof, that will receive the proceeds of such loan;

(i) “Financial assistance” means grants, funds for the purchase of insurance policies and payment of deductibles for insurance policies to cover remediation costs, extensions of credit, loans or loan guarantees, participation interests in loans made to eligible applicants by Connecticut Innovations, Incorporated or combinations thereof;

(j) “For-profit organization” means a for-profit partnership or sole proprietorship or corporation or limited liability company which is an economic base business or has a North American Industrial Classification code of 311111 through 339999 or 493110, 493120, 493130, 493190, 511210, 512110, 512120, 512191, 522210, 522293, 522294, 522298, 522310, 522320, 522390, 523110, 523120, 523130, 523140, 523210, 523910, 524113, 524114, 524126, 524127, 524128, 524130, 524292, 541711, 541712, 551111, 551112, 551114, 561422, 611310, 611410, 611420, 611430, 611513, 611519, 611710 and 624410 or any business that is part of an economic cluster, or any establishment or auxiliary or operating unit thereof, as defined in the North American Industrial Classification System Manual, which has demonstrated to the satisfaction of the commissioner that it has the qualifications, including financial qualifications, necessary to carry out a business development project;

(k) “Implementing agency” means one of the following agencies designated by a municipality under section 32-223: (1) An economic development commission, redevelopment agency; sewer authority or sewer commission; public works commission; water authority or water commission; port authority or port commission or harbor authority or harbor commission; parking authority or parking commission; (2) a nonprofit development corporation; or (3) any other agency designated and authorized by a municipality to undertake a project and approved by the commissioner;

(l) “Municipal development project” means a business development project through which real property is acquired by a municipality or implementing agency as part of such project;

(m) “Municipality” means a town, city, consolidated town and city or consolidated town and borough;

(n) “Nonprofit organization” means a municipality or nonprofit corporation as defined in section 33-1002 and organized under the laws of this state and for purposes of this chapter includes any constituent unit of the state system of higher education;

(o) “Planning commission” means a planning and zoning commission designated pursuant to section 8-4a or a planning commission created pursuant to section 8-19;

(p) “Project” means a municipal development project or business development project;

(q) “Project area” means the area within which a municipal development project or business development project is located;

(r) “Real property” means land, buildings and other structures and improvements thereto, subterranean or subsurface right, any and all easements, air rights and franchises of any kind or nature;

(s) “Site and infrastructure improvements” means improvements to: (1) Sanitary sewer facilities; (2) natural gas pipes, electric, telephone and telecommunications conduits and other facilities and waterlines and water supply facilities, except for any such pipes, wires, conduits, waterlines or facilities which a public service company, as defined in section 16-1, water company, as defined in section 25-32a, or municipal utility is required to install pursuant to any provision of the general statutes or any special act, regulation or order of the Public Utilities Regulatory Authority or a certificate of public convenience and necessity; (3) storm drainage facilities, including facilities to control flooding; (4) site grading, landscaping, environmental improvements, including remediation of contaminated sites, parking facilities, roadways and related appurtenances; (5) railroad spurs; (6) public port or docking facilities; and (7) such other related improvements necessary or appropriate to carry out the project;

(t) “State” means the state of Connecticut;

(u) “Targeted investment community” means a municipality which contains an enterprise zone designated pursuant to section 32-70;

(v) “Total project cost” means costs of any kind or nature relating to the planning, implementation and completion of a municipal or business development project;

(w) “Legislative body” means (1) the board of selectmen in a town that does not have a charter, special act or home rule ordinance relating to its government, or (2) the council, board of aldermen, representative town meeting, board of selectmen or other elected legislative body described in a charter, special act or home rule ordinance relating to its government in a city, consolidated town and city, consolidated town and borough or a town having a charter, special act, consolidation ordinance or home rule ordinance relating to its government.

CHAPTER 588x

CAPITAL REGION DEVELOPMENT AUTHORITY

Sec. 32-610. Exemptions from taxes. The exercise of the powers granted by section 32-602 constitute the performance of an essential governmental function and the Capital Region Development Authority shall not be required to pay any taxes or assessments upon or in respect of the convention center or the convention center project, as defined in section 32-600, levied by

any municipality or political subdivision or special district having taxing powers of the state and such project and the principal and interest of any bonds and notes issued under the provisions of section 32-607, their transfer and the income therefrom, including revenues derived from the sale thereof, shall at all times be free from taxation of every kind by the state of Connecticut or under its authority, except for estate or succession taxes but the interest on such bonds and notes shall be included in the computation of any excise or franchise tax. Notwithstanding the foregoing, the convention center and the related parking facilities owned by the authority shall be deemed to be state-owned real property for purposes of sections 12-19a and 12-19b and the state shall make grants in lieu of taxes with respect to the convention center and such related parking facilities to the municipality in which the convention center and such related parking facilities are located as otherwise provided in said sections 12-19a and 12-19b.

CHAPTER 588z

ADRIAEN'S LANDING AND RENTSCHLER FIELD

Sec. 32-651. Definitions. As used in sections 32-650 to 32-668, inclusive, sections 39 and 40 of public act 98-1 of the December special session*, as amended by public act 99-241 and public act 00-140, and subsection (d) of section 32-605:

(1) "Adriaen's Landing site" means the area of approximately thirty-three acres of land within the capital city economic development district designated in the master development plan as the location of the convention center, the related parking facilities and the on-site related private development.

(2) "Bonds" means the bonds authorized to be issued and sold by the state pursuant to sections 32-652 and 32-653, and, unless the context requires a different meaning, shall include serial, term or variable rate bonds, notes issued in anticipation of the issuance of bonds, and temporary or interim notes or notes issued pursuant to a commercial paper program.

(3) "Capital city economic development district" has the meaning assigned to that term in section 32-600.

(4) "Comptroller" means the State Comptroller or the deputy comptroller appointed pursuant to section 3-133.

(5) "Convention center" has the meaning assigned to that term in section 32-600.

(6) "Convention center project" has the meaning assigned to that term in section 32-600.

(7) "Convention center hotel" has the meaning assigned to that term in section 32-600.

(8) “Costs of issuance” means all costs related to the proceedings under which bonds are issued pursuant to sections 32-652 and 32-653, including, but not limited to, fees and expenses or other similar charges incurred in connection with the execution of reimbursement agreements, remarketing agreements, standby bond purchase agreements, agreements in connection with obtaining any liquidity facility or credit facility with respect to such bonds, trust agreements respecting disbursement of bond proceeds and any other necessary or appropriate agreements related to the marketing and issuance of such bonds and the disbursement of the bond proceeds, auditing and legal expenses and fees, expenses incurred for professional consultants, financial advisors and fiduciaries, fees and expenses of remarketing agents and dealers, fees and expenses of the underwriters to the extent not paid from a discount on the purchase price of such bonds, and fees and expenses of rating agencies, transfer or information agents, and including costs of the publication of advertisements and notices, printers’ fees or charges incurred by the state to comply with applicable federal and state securities or tax laws and any other similar costs of issuance.

(9) “Design professional” means each duly licensed architect, engineer or other design professional experienced in the design of comparable facilities and related improvements retained by the secretary from time to time to prepare plans and specifications and perform related professional services in connection with the overall project and related development activities.

(10) “Stadium facility manager” means each nongovernmental service provider engaged by the secretary to provide overall management services with respect to all or a portion of the stadium facility.

(11) “Stadium facility operations” means all activities related to the use, management and operation of the stadium facility including, without limitation, maintenance and repairs, purchases of supplies, the addition or replacement of furniture, fixtures and equipment, safety and security, crowd and traffic control, ticket and premium seating promotion and sales, ticketing and box office operations, event booking, scheduling and promotion, event operations, stadium parking management, marketing, promotion and public relations, advertising sales, media and broadcast activities and merchandising, catering and concessions.

(12) “GMP” means guaranteed maximum price.

(13) “Governmental authorities” means all federal, state or local governmental bodies, instrumentalities or agencies and all political subdivisions of the state, including municipalities, taxing, fire and water districts and other governmental units.

(14) “Governmental permits” means all permits, authorizations, registrations, consents, approvals, waivers, exceptions, variances, orders, judgments, decrees, licenses, exemptions, publications, filings, notices to and declarations of or with, or required by, governmental authorities, including those relating to traffic, environmental protection, wetlands, zoning, site approval, building and public health and safety, that are required for the development and operation of any project or facility.

(15) “Stadium facility capital replacement account” means the capital replacement reserve account within the Stadium Facility Enterprise Fund established by section 32-657.

(16) “Stadium Facility Enterprise Fund” means the separate fund established by section 32-657.

(17) “Infrastructure improvements” means necessary or desirable infrastructure improvements relating to the convention center, the stadium facility, the related parking facilities or the on-site related private development, as the case may be, including, but not limited to, structures over roads and highways, roadway improvements, pedestrian improvements, landscaped plazas, piers, foundations and other structural work on the Adriaen’s Landing site or the stadium facility site or off-site as determined by the secretary to be necessary or desirable in connection with the development of the Adriaen’s Landing site or the stadium facility site, and whether undertaken by the secretary or any other agency, department or public instrumentality of the state, as more particularly described in the master development plan.

(18) “Internal Revenue Code” means the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended, and regulations adopted thereunder.

(19) “Master development plan” means the master development plan for the overall project and the on-site related private development prepared by the secretary and the authority with the assistance of the design professional, in the form filed with the clerks of the Senate and the House of Representatives on March 3, 2000, as modified by the secretary after May 2, 2000, in accordance with the provisions of section 32-655b.

(20) “NCAA” means the National Collegiate Athletic Association or its successor.

(21) “On-site related private development” means the convention center hotel and the other housing, entertainment, recreation, retail and office development on the Adriaen’s Landing site contemplated by the master development plan. “On-site related private development” includes the second phase of the convention center hotel as described in the master development plan but excludes any other addition to, or any expansion, demolition, conversion or other modification of, any such on-site related private development unless the secretary certifies in the secretary’s discretion that such addition, expansion, demolition, conversion or other modification is being undertaken by agreement with the secretary in furtherance of the objectives of the master development plan.

(22) “Overall project” means the convention center project, the stadium facility project and the parking project, or one or more of the foregoing as more particularly described in the master development plan, including all related planning, feasibility, environmental testing and assessment, permitting, engineering, technical and other necessary development activities, including site acquisition, site preparation and infrastructure improvements. As used in sections 32-664, 32-665 and 32-668, and subdivision (1) of section 12-412, subsection (a) of section 12-498 and subdivision (1) of section 22a-134, and section 32-617a, “overall project” also includes

the development, design, construction, finishing, furnishing and equipping of the on-site related private development.

(23) "Parking project" means the development, design, construction, finishing, furnishing and equipping of the related parking facilities and related site acquisition and site preparation.

(24) "Preliminary costs" means the costs of the state or the authority, as the case may be, relating to planning, preliminary design, feasibility and permitting of the overall project, whether incurred prior to or following July 1, 1999, including, but not limited to, costs of plans, including plans with respect to alternative or prior designs, budgeting, borings, surveys, maps, title examinations, environmental testing, environmental impact evaluations, appraisals, documentation of estimates of costs and revenue increments to the state or the authority in connection with the overall project and the permitting thereof, including feasibility studies, market and impact analysis, preliminary design costs and costs incidental to investigations, preparation and processing of permit applications and preparation and analysis of any proposed agreement, lease or memorandum of understanding with respect to the overall project, including, but not limited to, the fees and expenses of professional, management and technical consultants, and financial and legal advisors, and the reimbursement to any state agency or department, public authority, political subdivision or private entity which has advanced or advances funds for the payment of any such preliminary costs, provided that in the case of any such private entity such advancement was or is at the request of or with the approval of the state as certified by the secretary and would qualify as a preliminary cost if incurred directly by the state or the Capital Region Development Authority.

(25) "Prime construction contractor" means each general contractor, construction manager or other construction professional with primary responsibility for construction activities with respect to the stadium facility, the convention center, the related parking facilities or any aspect of the on-site related private development, as the case may be.

(26) "Project costs" means and includes all hard and soft costs relating to the overall project, or, in context, any aspect thereof, including, but not limited to, preliminary costs, costs of site acquisition, site preparation and infrastructure improvements, relocation costs, including costs related to interim parking arrangements, costs of issuance, costs of labor and materials employed in the work, fees for project and construction management services, including incentive payments related to timely completion of improvements at or under budget, costs of insurance, including title insurance, the establishment of appropriate reserve funds in connection with the financing of any aspect of the overall project, and costs of accounting, legal, architectural, environmental, permitting, engineering, management, financial and other professional and technical services.

(27) "Project manager" means the development professional selected to supervise and coordinate the development of the Adriaen's Landing site on behalf of the secretary and the authority.

(28) "Real property" means land and buildings and all estate, interest or right in land or buildings, including land or buildings owned by any person, the state or any political subdivision

of the state or instrumentality thereof and including any and all easements, rights of way, air rights and every estate, right or interest therein.

(29) "Related parking facilities" means parking structures, facilities or improvements which are necessary or desirable to provide parking for the convention center, the convention center hotel and other on-site related private development, which related parking facilities may also satisfy other public and private parking requirements within the capital city economic development district, or to replace currently available parking which may be displaced by the overall project, other than the stadium facility project, or the on-site related private development, together with equipment, fixtures, furnishings and appurtenances integral and normally associated with the construction and operation of parking facilities, and ancillary infrastructure improvements, all as more particularly described in the master development plan.

(30) "Related private development" means privately developed facilities or projects located within the capital city economic development district and associated with the convention center, including the hotel to be developed in conjunction with the convention center and such other privately developed facilities or projects, which may include housing, hotel, retail, entertainment, recreation, office or parking facilities or projects, including privately developed or financed improvements related to the convention center or such facilities or projects, as contemplated by the master development plan. For purposes of this subdivision, the term "associated" means functionally and economically related to the convention center as part of an integrated effort to develop and revitalize the urban core of the city of Hartford as an attractive destination for visitors and location for new businesses and residents.

(31) "Secretary" means the Secretary of the Office of Policy and Management or the secretary's designee.

(32) "Site acquisition" means the acquisition of real property, by condemnation, purchase, lease, lease-purchase, exchange or otherwise, comprising the Adriaen's Landing site and the stadium facility site, and includes the acquisition of other real property determined by the secretary to be necessary for off-site infrastructure improvements related to the development of the Adriaen's Landing site or the stadium facility site or for temporary use for construction staging or replacement parking during the period of construction, and the exchange or lease, as lessor or lessee, by the secretary or any other agency, department or public instrumentality of the state, of off-site real property to the extent determined by the secretary to be necessary to acquire real property comprising the Adriaen's Landing site, but excludes the acquisition or development by any private party of real property or improvements not on the Adriaen's Landing site.

(33) "Site preparation" means the removal and relocation of utilities, including electricity, gas, steam, water and sewer, the installation and connection of additional required utilities, the construction of necessary drainage facilities, the demolition of existing improvements and the removal, containment or other remediation of any hazardous materials and the restoration and compacting of soil, whether undertaken by the secretary or any other agency, department or public instrumentality of the state, all on the Adriaen's Landing site, the stadium facility site, and on other sites where site preparation is necessary for the development of the Adriaen's Landing

site and the stadium facility site as contemplated by the master development plan or for the continuation of a public service facility, as defined in section 32-658, or utility operations.

(34) "Stadium facility" means a multipurpose sports stadium with a minimum of approximately forty thousand seats and with capacity for expansion to a minimum of approximately fifty thousand seats, meeting all applicable requirements for home team facilities for Division I-A football of the NCAA and the college football conference of which the university is expected to be a member, including seating capacity, size and composition of playing surface, locker room and media facilities and other amenities, to be owned by the state on the stadium facility site, together with equipment, fixtures, furnishings and appurtenances integral and normally associated with the construction and operation of such a facility, stadium parking and ancillary infrastructure improvements, all as more particularly described in the master development plan.

(35) "Stadium facility project" means the development, design construction, finishing, furnishing and equipping of the stadium facility and related site acquisition and site preparation.

(36) "Stadium facility site" means the real property located at Rentschler Field in the town of East Hartford designated for such purpose in the master development plan.

(37) "Stadium parking" means improvements, facilities and other arrangements for parking for stadium facility operations and events, including license, lease or other parking use agreements.

(38) "State" means the state of Connecticut.

(39) "State Bond Commission" means the commission established pursuant to subsection (c) of section 3-20 or any successor thereto.

(40) "Treasurer" means the State Treasurer or the deputy treasurer appointed pursuant to section 3-12.

(41) "University" means The University of Connecticut, a constituent unit of the state system of public higher education.

(42) "Work" means the provision of any or all of the work, labor, materials, equipment, services and other items required for a project including, but not limited to, design, architectural, engineering, development and other technical and professional services, construction and construction management services, permits, construction work and any and all other activities and services necessary to acquire, design, develop, construct, finish, furnish or equip any project.

(43) "Connecticut Center for Science and Exploration" means the science center facility constructed and operated in the Adriaen's Landing site.

Sec. 32-666. Property tax exemption for property leased by state and for private development districts. Grants in lieu of taxes. Convention center facilities deemed state-owned property for purposes of state insurance or self-insurance. (a) Any land on the Adriaen's Landing site leased by the secretary for purposes of site acquisition for an initial term of at least ninety-nine years shall, while such lease remains in effect, be deemed to be state-owned real property for purposes of sections 12-19a and 12-19b and subdivision (2) of section 12-81 and the state shall make grants in lieu of taxes with respect to such land to the municipality in which the same is located as otherwise provided in sections 12-19a and 12-19b.

(b) Any land that comprises a private development district designated pursuant to section 32-600 and all improvements on or to such land shall, while such designation continues, be deemed to be state-owned real property for purposes of sections 12-19a and 12-19b and subdivision (2) of section 12-81, and the state shall make grants in lieu of taxes with respect to such land and improvements to the municipality in which the same is located as otherwise provided in sections 12-19a and 12-19b. Section 32-666a shall not be applicable to any such land or improvements while designated as part of the private development district.

(c) For purposes of state insurance or self-insurance, the convention center facilities shall be deemed to be state-owned property and the state insurance and risk management board shall be authorized to determine, purchase or otherwise arrange for such insurance or self-insurance with respect to the convention center facilities, as otherwise provided in section 4a-20 with respect to other state-owned property.

Sec. 32-666a. Fixing of assessments for capital city projects or Adriaen's Landing developments. The city of Hartford, upon approval of its legislative body, may negotiate and fix assessments on improvements for retail, commercial and housing purposes during the period of construction of such improvements and for additional periods of up to fifteen years from the completion of such improvements, which improvements either (1) constitute a capital city project, as defined in subdivision (2) of section 32-600, receiving five million dollars or more in financial assistance from the authority, (2) are within the Adriaen's Landing site, including the on-site related private development, or (3) constitute a capital city project, as defined in subdivision (2) of section 32-600, receiving three million dollars or more in financial assistance from the authority for purposes of creating downtown housing units with ancillary commercial or parking facilities for which project the authority makes a financial commitment in the year ending June 30, 2003.

TITLE 36A*
THE BANKING LAW OF CONNECTICUT
CHAPTER 669

Sec. 36a-800. (Formerly Sec. 42-127). Consumer collection agency. Definitions. As used in sections 36a-800 to 36a-810, inclusive, unless the context otherwise requires:

(1) "Consumer collection agency" means any person engaged in the business of collecting or receiving for payment for others of any account, bill or other indebtedness from a consumer debtor or engaged in the business of collecting or receiving for payment property tax from a property tax debtor on behalf of a municipality, including any person who, by any device, subterfuge or pretense, makes a pretended purchase or takes a pretended assignment of accounts from any other person or municipality of such indebtedness for the purpose of evading the provisions of sections 36a-800 to 36a-810, inclusive. It includes persons who furnish collection systems carrying a name which simulates the name of a consumer collection agency and who supply forms or form letters to be used by the creditor, even though such forms direct the consumer debtor or property tax debtor to make payments directly to the creditor rather than to such fictitious agency. "Consumer collection agency" further includes any person who, in attempting to collect or in collecting such person's own accounts or claims from a consumer debtor, uses a fictitious name or any name other than such person's own name which would indicate to the consumer debtor that a third person is collecting or attempting to collect such

account or claim. “Consumer collection agency” does not include (A) an individual employed on the staff of a licensed consumer collection agency, or by a creditor who is exempt from licensing, when attempting to collect on behalf of such consumer collection agency, (B) persons not primarily engaged in the collection of debts from consumer debtors who receive funds in escrow for subsequent distribution to others, including, but not limited to, real estate brokers and lenders holding funds of borrowers for payment of taxes or insurance, (C) any public officer or a person acting under the order of any court, (D) any member of the bar of this state, and (E) a person who services loans or accounts for the owners thereof when the arrangement includes, in addition to requesting payment from delinquent consumer debtors, the providing of other services such as receipt of payment, accounting, record-keeping, data processing services and remitting, for loans or accounts which are current as well as those which are delinquent. Any person not included in the definition contained in this subdivision is, for purposes of sections 36a-645 to 36a-647, inclusive, a “creditor”, as defined in section 36a-645;

(2) “Consumer debtor” means any natural person, not an organization, who has incurred indebtedness or owes a debt for personal, family or household purposes, including current or past due child support, or who has incurred indebtedness or owes a debt to a municipality due to a levy by such municipality of a personal property tax;

(3) “Creditor” means a person, including a municipality, that retains, hires, or engages the services of a consumer collection agency;

(4) “Municipality” means any town, city or borough, consolidated town and city, consolidated town and borough, district as defined in section 7-324 or municipal special services district established under chapter 105a;

(5) “Organization” means a corporation, partnership, association, trust or any other legal entity or an individual operating under a trade name or a name having appended to it a commercial, occupational or professional designation;

(6) “Property tax” has the meaning given to the term in section 7-560;

(7) “Property tax debtor” means any natural person or organization who has incurred indebtedness or owes a debt to a municipality due to a levy by such municipality of a property tax.

Sec. 36a-801. (Formerly Sec. 42-127a). License required. Application, issuance, renewal. Examination of records. Authority to conduct criminal history records check. Abandonment of application. Automatic suspension of license or renewal license. Notice. Opportunity for hearing. (a) No person shall act within this state as a consumer collection agency without a consumer collection agency license. A consumer collection agency is acting within this state if it (1) has its place of business located within this state; (2) has its place of business located outside this state and collects from consumer debtors or property tax debtors

who reside within this state for creditors who are located within this state; (3) has its place of business located outside this state and regularly collects from consumer debtors or property tax debtors who reside within this state for creditors who are located outside this state; or (4) has its place of business located outside this state and is engaged in the business of collecting child support for creditors located within this state from consumer debtors who are located outside this state.

(b) (1) Any person desiring to act within this state as a consumer collection agency shall make a written application to the commissioner for such license in such form as the commissioner prescribes. Such application shall be accompanied by (A) a financial statement prepared by a certified public accountant or a public accountant, the accuracy of which is sworn to under oath before a notary public by the proprietor, a general partner or a corporate officer or a member duly authorized to execute such documents, (B) (i) the history of criminal convictions of the (I) applicant; (II) partners, if the applicant is a partnership; (III) members, if the applicant is a limited liability company or association; or (IV) officers, directors and principal employees, if the applicant is a corporation, and (ii) sufficient information pertaining to the history of criminal convictions of such applicant, partners, members, officers, directors and principal employees in a form acceptable to the commissioner, (C) a license fee of eight hundred dollars, or in the case of an initial application that is filed not earlier than one year before the date such license will expire, a license fee of four hundred dollars, and (D) an investigation fee of one hundred dollars. The commissioner shall cause to be made such inquiry and examination as to the qualifications of each such applicant or any partner, member, officer, director or principal employee of the applicant as the commissioner deems necessary. The commissioner, in accordance with section 29-17a, may conduct a state and national criminal history records check of the applicant and of each partner, member, officer, director and principal employee of such applicant. Each applicant shall furnish satisfactory evidence to the commissioner that the applicant is a person of good moral character and is financially responsible. If the commissioner is satisfied that such applicant is in all respects properly qualified and trustworthy and that the granting of such license is not against the public interest, the commissioner may issue to such applicant a license, in such form as the commissioner may adopt, to act within this state as a consumer collection agency. The commissioner may deny an application if the commissioner finds that the applicant or any partner, member, officer, director or principal employee of such applicant has been convicted of any misdemeanor involving any aspect of the consumer collection agency business, or any felony. Any denial of an application by the commissioner shall, when applicable, be subject to the provisions of section 46a-80. Any such license issued by the commissioner shall expire at the close of business on September thirtieth of the odd-numbered year following its issuance, unless such license is renewed. The commissioner may renew such application, in the commissioner's discretion, upon filing of a proper renewal application accompanied by a license fee of eight hundred dollars, and satisfactory proof that such applicant at that time possesses the required qualifications for the license. The commissioner may deny a renewal application if the commissioner finds that the applicant has been convicted of any misdemeanor involving any aspect of the consumer collection agency business, or any felony. Any denial of an application by the commissioner shall, when applicable, be subject to the provisions of section 46a-80. Such renewal application shall be filed with the commissioner on or before September first of the year in which the license expires. Any renewal application filed with the commissioner after September first shall be accompanied by a one-hundred-dollar late fee and any such filing shall

be deemed to be timely and sufficient for purposes of subsection (b) of section 4-182. Whenever an application for a license, other than a renewal application, is filed under sections 36a-800 to 36a-810, inclusive, by any person who was a licensee under said sections 36a-800 to 36a-810, inclusive, and whose license expired less than sixty days prior to the date such application was filed, such application shall be accompanied by a one-hundred-dollar processing fee in addition to the application fee. To further the enforcement of this section and to determine the eligibility of any person holding a license, the commissioner may, as often as the commissioner deems necessary, examine the licensee's books and records, and may, at any time, require the licensee to submit such a financial statement for the examination of the commissioner, so that the commissioner may determine whether the licensee is financially responsible to carry on a consumer collection agency business within the intents and purposes of sections 36a-800 to 36a-810, inclusive. Any financial statement submitted by a licensee shall be confidential and shall not be a public record unless introduced in evidence at a hearing conducted by the commissioner. The applicant or licensee shall notify the commissioner, in writing, of any change in the information provided in its initial application for a license or most recent renewal application for such license, as applicable, not later than ten business days after the occurrence of the event that results in such information becoming inaccurate. The commissioner may deem an application for a license to act as a consumer collection agency abandoned if the applicant fails to respond to any request for information required under sections 36a-801 to 36a-810, inclusive, or any regulations adopted pursuant to said sections 36a-801 to 36a-810, inclusive. The commissioner shall notify the applicant, in writing, that if the applicant fails to submit such information not later than sixty days after the date on which such request for information was made, the application shall be deemed abandoned. An application filing fee paid prior to the date an application is deemed abandoned pursuant to this subsection shall not be refunded. Abandonment of an application pursuant to this subsection shall not preclude the applicant from submitting a new application for a license under sections 36a-801 to 36a-810, inclusive.

(2) If the commissioner determines that a check filed with the commissioner to pay a fee under subdivision (1) of this subsection has been dishonored, the commissioner shall automatically suspend the license or a renewal license that has been issued but is not yet effective. The commissioner shall give the licensee notice of the automatic suspension pending proceedings for revocation or refusal to renew and an opportunity for a hearing on such actions in accordance with section 36a-51.

(3) No abatement of the license fee shall be made if the license is surrendered, revoked or suspended prior to the expiration of the period for which it was issued. All fees required by this section shall be nonrefundable.

(c) No person licensed to act within this state as a consumer collection agency shall do so under any other name or at any other place of business than that named in the license. Any change of location of a place of business of a licensee shall require prior written notice to the commissioner. Not more than one place of business shall be maintained under the same license but the commissioner may issue more than one license to the same licensee upon compliance with the provisions of sections 36a-800 to 36a-810, inclusive, as to each new licensee. A license shall not be transferable or assignable. Any licensee holding, applying for, or seeking renewal of more than one license may, at its option, file the bond required under section 36a-802 separately

for each place of business licensed, or to be licensed, or a single bond, naming each place of business, in an amount equal to twenty-five thousand dollars for each place of business.

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Sec. 36a-805. (Formerly Sec. 42-131). Prohibited practices. Exception. (a) No consumer collection agency shall: (1) Furnish legal advice or perform legal services or represent that it is competent to do so, or institute judicial proceedings on behalf of others; (2) communicate with consumer debtors or property tax debtors in the name of an attorney or upon the stationery of an attorney, or prepare any forms or instruments which only attorneys are authorized to prepare; (3) purchase or receive assignments of claims for the purpose of collection or institute suit thereon in any court; (4) assume authority on behalf of a creditor to employ or terminate the services of an attorney unless such creditor has authorized such agency in writing to act as such creditor's agent in the selection of an attorney to collect the creditor's accounts; (5) demand or obtain in any manner a share of the proper compensation for services performed by an attorney in collecting a claim, whether or not such agency has previously attempted collection thereof; (6) solicit claims for collection under an ambiguous or deceptive contract; (7) refuse to return any claim or claims upon written request of the creditor, claimant or forwarder, which claims are not in the process of collection after the tender of such amounts, if any, as may be due and owing to the agency; (8) advertise or threaten to advertise for sale any claim as a means of forcing payment thereof, unless such agency is acting as the assignee for the benefit of creditors; (9) refuse or fail to account for and remit to its clients all money collected which is not in dispute within sixty days from the last day of the month in which said money is collected; (10) refuse or intentionally fail to return to the creditor all valuable papers deposited with a claim when such claim is returned; (11) refuse or fail to furnish at intervals of not less than ninety days, upon the written request of the creditor, claimant or forwarder, a written report upon claims received from such creditor, claimant or forwarder; (12) commingle money collected for a creditor, claimant or forwarder with its own funds or use any part of a creditor's, claimant's or forwarder's money in the conduct of its business; (13) add any charge or fee to the amount of any claim which it receives for collection or knowingly accept for collection any claim to which any charge or fee has already been added to the amount of the claim unless the consumer debtor is legally liable therefor, in which case, the collection charge or fee may not be in excess of fifteen per cent of the amount actually collected on the debt; (14) use or attempt to use or make reference to the term "bonded by the state of Connecticut", "bonded" or "bonded collection agency" or any combination of such terms or words, except that the word "bonded" may be used on the stationery of any such agency in type not larger than twelve-point; or (15) engage in any activities prohibited by sections 36a-800 to 36a-810, inclusive.

(b) No consumer collection agency shall impose a charge or fee for any child support payments collected through the efforts of a governmental agency. If the imposition of a charge or fee is permitted under section 36a-801b, no consumer collection agency shall impose a charge or fee for the collection of any child support overdue at the time of the contract in excess of twenty-five per cent of overdue support actually collected.

(c) (1) No consumer collection agency shall receive any property tax on behalf of a creditor that is a municipality, unless the consumer collection agency has procured from an insurer authorized to transact business in this state an insurance policy providing coverage against loss of money, securities or other property, including loss arising from any fraudulent or dishonest act of any employee, officer or director of the consumer collection agency, with limits of at least two million dollars. It shall be the obligation of the municipality to ensure compliance with the requirements of this subdivision.

(2) A municipality that enters into an agreement with a consumer collection agency to collect and receive for payment property tax on behalf of the municipality may also require such consumer collection agency to file a bond with the municipality in an amount not exceeding the total amount of the property tax to be collected on behalf of the municipality. Such bond, the form of which shall be approved by the municipality, shall be written by a surety authorized to write bonds in this state and shall contain a provision requiring the surety to provide the municipality with written notice of cancellation of such bond. Such notice shall be sent by certified mail to the municipality at least thirty days prior to the date of cancellation. The bond shall be conditioned that such consumer collection agency shall well, truly and faithfully account for all funds collected and received by the consumer collection agency for the municipality pursuant to such agreement. If the municipality is damaged by the wrongful conversion of any property tax debtor funds received by the consumer collection agency, the municipality may proceed on such bond against the principal or surety on the bond, or both, to recover damages. The proceeds of the bond, even if commingled with the other assets of the consumer collection agency, shall be deemed by operation of law to be held in trust for the benefit of the municipality in the event of bankruptcy of the consumer collection agency and shall be immune from attachment by creditors and judgment creditors.

(1953, S. 3314d; 1971, P.A. 539, S. 8; P.A. 81-183; P.A. 84-61, S. 2, 3; P.A. 92-12, S. 104; P.A. 01-207, S. 6, 12; P.A. 02-111, S. 50; P.A. 03-262, S. 3.)

History: 1971 act specified applicability to "consumer" collection agencies, deleted provisions prohibiting use of slogans in collection letters, etc., which threaten legal suit or wage garnishment or list attorney name and title, use of justices of the peace, constables, sheriffs, etc., for claims collection, use or threat of physical violence, use of instruments simulating judicial process, publication of list of debtors and threats to do so and use of "shame cards", "shame automobiles", etc., intimidation or methods in violation of postal regulations, clarified remaining provisions and required accounting to clients of moneys collected within sixty rather than 90 days from end of month in which collected and added prohibitions contained in Subdivs. (l) to (r); P.A. 81-183 required that consumer collection agencies not add any charge or collection fee to the amount of a claim greater than 15% of amount actually collected on the debt; P.A. 84-61 amended Subdiv. (i) to provide that no agency shall refuse or fail to remit as well as account for all money collected which is not in dispute and amended Subdiv. (m) to prohibit such agency from knowingly accepting for collection any claim to which any fee or charge has been already added to the amount of the claim; P.A. 92-12 redesignated Subdivs; Sec. 42-131 transferred to Sec. 36a-805 in 1995; P.A. 01-207 designated existing provisions as Subsec. (a) and made a technical change therein for purposes of gender neutrality and added Subsec. (b) re charge or fee for collection of child support payments, effective July 1, 2001 (Revisor's note: In codifying

Subsec. (b), the reference to "section 10 of this act" was deemed by the Revisors to be a reference to "section 7 of this act", codified as Sec. 36a-801b, since section "10" of P.A. 01-207 had been renumbered as section "7" during the amendment process); P.A. 02-111 amended Subsec. (a)(2) by changing "communicate with debtors" to "communicate with consumer debtors or property tax debtors" and (a)(13) by changing "charge or collection fee" to "collection charge or fee" and added new Subsec. (c) prohibiting consumer collection agency from receiving property tax on behalf of creditor that is a municipality, effective July 1, 2002; P.A. 03-262 amended Subsec. (c) by designating existing provisions as Subdiv. (1), amending Subdiv. (1) to add exception re procurement of insurance policy, and adding Subdiv. (2) authorizing municipality that enters into agreement with consumer collection agency to require agency to file bond, effective July 9, 2003.

Annotation to former section 42-131:

Subdiv. (a):

Cited. 5 CA 427.

TITLE 38A*
INSURANCE
CHAPTER 698a

Sec. 38a-188. (Formerly Sec. 33-179p). Health care centers. Applicability of certain insurance statutes. Exemption from certain taxes. Evaluation of financial resources. Each health care center governed by sections 38a-175 to 38a-192, inclusive, shall be exempt from the provisions of the general statutes relating to insurance in the conduct of its operations under said sections and in such other activities as do constitute the business of insurance, unless expressly included therein, and except for the following: Sections 38a-11, 38a-17, 38a-51, 38a-52, 38a-56, 38a-57, 38a-129 to 38a-140, inclusive, 38a-147 and 38a-815 to 38a-819, inclusive, provided a health care center shall not be deemed in violation of sections 38a-815 to 38a-819, inclusive, solely by virtue of such center selectively contracting with certain providers in one or more specialties, and sections 38a-80, 38a-492b, 38a-518b, 38a-543, 38a-702j, 38a-703 to 38a-718, inclusive, 38a-731 to 38a-735, inclusive, 38a-741 to 38a-745, inclusive, 38a-769, 38a-770, 38a-772 to 38a-776, inclusive, 38a-786, 38a-790, 38a-792 and 38a-794, provided a health care center organized as a nonprofit, nonstock corporation shall be exempt from sections 38a-146, 38a-702j, 38a-703 to 38a-718, inclusive, 38a-731 to 38a-735, inclusive, 38a-741 to 38a-745, inclusive, 38a-769, 38a-770, 38a-772 to 38a-776, inclusive, 38a-786, 38a-790, 38a-792 and 38a-794. If a health care center is operated as a line of business, the foregoing provisions shall, where possible, be applied only to that line of business and not to the organization as a whole. The commissioner may adopt regulations, in accordance with chapter 54, stating the circumstances

under which the resources of a person which controls a health care center, or operates a health care center as a line of business will be considered in evaluating the financial condition of a health care center. Such regulations, if adopted, shall require as a condition to the consideration of the resources of such person which controls a health care center, or operates a health care center as a line of business to provide satisfactory assurances to the commissioner that such person will assume the financial obligations of the health care center. During the period prior to the effective date of regulations issued under this section, the commissioner shall, upon request, consider the resources of a person which controls a health care center, or operates a health care center as a line of business, if the commissioner receives satisfactory assurances from such person that it will assume the financial obligations of the health care center and determines that such person meets such other requirements as the commissioner determines are necessary. A health care center organized as a nonprofit, nonstock corporation shall be exempt from the sales and use tax and all property of each such corporation shall be exempt from state, district and municipal taxes. Each corporation governed by sections 38a-175 to 38a-192, inclusive, shall be subject to the provisions of sections 38a-903 to 38a-961, inclusive. Nothing in this section shall be construed to override contractual and delivery system arrangements governing a health care center's provider relationships.

TITLE 45A
PROBATE COURTS AND PROCEDURE
CHAPTER 802b

Sec. 45a-450. (Formerly Sec. 45-286). Descent or distribution of real property to be recorded. (a) When the real property of any deceased person, or any part thereof or interest therein, is devised or distributed or set out to the devisee or devisees, heir or heirs or spouse of such decedent or is legally divided by the voluntary act of all the persons interested therein or descends to the heir or heirs or spouse of such decedent, the fiduciary of the estate of such decedent shall, within one month thereafter, or, in case of descent to the heir or heirs or spouse of such decedent, within one month after the acceptance by the court of the final administration account of such fiduciary, procure from the judge, clerk or assistant clerk of the court of probate having jurisdiction of the settlement of the estate of such decedent, and cause to be recorded in the land records of each of the towns in which such real property is situated, a certificate signed by such judge, clerk or assistant clerk. Such certificate shall contain the name and place of residence of each person to whom such real property, or any portion thereof or interest therein, is

distributed, set out or divided or descends, and a particular description of the estate, portion or interest distributed, set out or divided or descending to each person.

(b) Notwithstanding the provisions of subsection (a) of this section, a court of probate may, upon request of the fiduciary responsible for filing the account and after such notice and hearing as the court may order, issue a certificate as provided in said subsection prior to the acceptance of a final administration account if it finds that issuing such certificate is in the best interests of the parties in interest.

(c) If any fiduciary fails to perform the duties imposed upon him by the provisions of this section, he shall be fined not more than twenty-five dollars.

TITLE 46b

FAMILY LAW

CHAPTER 815J*

DISSOLUTION OF MARRIAGE, LEGAL SEPARATION AND ANNULMENT

Sec. 46b-40. (Formerly Sec. 46-32). Grounds for dissolution of marriage; legal separation; annulment. (a) A marriage is dissolved only by (1) the death of one of the parties or (2) a decree of annulment or dissolution of the marriage by a court of competent jurisdiction.

(b) An annulment shall be granted if the marriage is void or voidable under the laws of this state or of the state in which the marriage was performed.

(c) A decree of dissolution of a marriage or a decree of legal separation shall be granted upon a finding that one of the following causes has occurred: (1) The marriage has broken down irretrievably; (2) the parties have lived apart by reason of incompatibility for a continuous period of at least the eighteen months immediately prior to the service of the complaint and that there is no reasonable prospect that they will be reconciled; (3) adultery; (4) fraudulent contract; (5) wilful desertion for one year with total neglect of duty; (6) seven years' absence, during all of which period the absent party has not been heard from; (7) habitual intemperance; (8) intolerable cruelty; (9) sentence to imprisonment for life or the commission of any infamous crime involving a violation of conjugal duty and punishable by imprisonment for a period in excess of one year; (10) legal confinement in a hospital or hospitals or other similar institution or institutions, because of mental illness, for at least an accumulated period totaling five years within the period of six years next preceding the date of the complaint.

(d) In an action for dissolution of a marriage or a legal separation on the ground of habitual intemperance, it shall be sufficient if the cause of action is proved to have existed until the time of the separation of the parties.

(e) In an action for dissolution of a marriage or a legal separation on the ground of wilful desertion for one year, with total neglect of duty, the furnishing of financial support shall not disprove total neglect of duty, in the absence of other evidence.

(f) For purposes of this section, "adultery" means voluntary sexual intercourse between a married person and a person other than such person's spouse.

Sec. 46b-66a. Order of court re conveyance of title to real property. Effect of decree. (a) At the time of entering a decree annulling or dissolving a marriage or for legal separation pursuant to a complaint under section 46b-45, the Superior Court may order the husband or wife to convey title to real property to the other party or to a third person.

(b) When any party is found to have violated an order of the court entered under subsection (a) of this section, the court may, by decree, pass title to the real property to either party or to a third person, without any act by either party, when in the judgment of the court it is the proper action to take.

(c) When the decree is recorded on the land records in the town where the real property is situated, it shall effect the transfer of the title of such property as if it were a deed of the party or parties.

TITLE 47

LAND AND LAND TITLES
CHAPTER 821

Sec. 47-10. Conveyance to be recorded. Recorded conveyance not invalid or unenforceable if original documentation converted into digital or electronic form, lost or destroyed. (a) No conveyance shall be effectual to hold any land against any other person but the grantor and his heirs, unless recorded on the records of the town in which the land lies. When a conveyance is executed by a power of attorney, the power of attorney shall be recorded with the deed, unless it has already been recorded in the records of the town in which the land lies and reference to the power of attorney is made in the deed.

(b) Any conveyance that is otherwise effective and properly recorded before, on or after October 1, 2002, in accordance with subsection (a) of this section shall not be invalid or unenforceable because the original documentation evidencing such conveyance is converted into digital or electronic form or is lost or destroyed at any time after such recordation.

(1949 Rev., S. 7091; P.A. 79-602, S. 35; P.A. 02-66, S. 1.)

History: P.A. 79-602 restated provisions but made no substantive change; P.A. 02-66 designated existing provisions as Subsec. (a) and added Subsec. (b) re properly recorded conveyance not invalid or unenforceable if original documentation evidencing conveyance is converted into digital or electronic form or is lost or destroyed.

See Secs. 7-35aa to 7-35gg, inclusive, re Uniform Real Property Electronic Recording Act.

When and how delay to record at length affects title of grantee. K 72; 1 R. 61, 81, 500; 2 R. 287, 298. When parol evidence admissible to show actual time of recording. 1 R. 81. Rule that deed first recorded obtains priority, how qualified. 2 R. 239, 383; 2 C. 467; 4 C. 575; 8 C. 342; 15 C. 307; 71 C. 100. Action lies against clerk for delivering up deed before recording. 2 R. 85. Bona fide later purchaser without notice of former conveyance by unrecorded deed holds against such former purchaser. Id., 420. Whether a deed releasing an equity of redemption is valid without being recorded. 2 D. 280. Unrecorded deed not good against disseizor. 2 C. 92; Sed quaere. What writing is not required to be recorded. Id., 467. What notice of encumbrance the condition of a mortgage deed must give; 4 C. 158; 5 C. 442; 6 C. 37, 116; 7 C. 387; 8 C. 215; 9 C. 286; 12 C. 195; 13 C. 165, 376; 14 C. 77; 15 C. 562; 16 C. 260; 18 C. 257; 19 C. 29; 20 C. 240, 427, 603; 31 C. 74, 488; 46 C. 313; 73 C. 318; 74 C. 198; Id., 405; 76 C. 388; 84 C. 329; 85 C. 46; 91 C. 496; United States supreme court follows rule of state court. 91 U.S. 452. Return to grantor and cancellation of unrecorded deed does not divest grantee's title. 4 C. 550; 5 C. 262. Covenant of seizin may be broken, although grantee by first recording has secured title. Id. Recording of deed, defective in a statute requisite does not give notice. Id., 468; 8 C. 549; 14 C. 135; 87 C. 369; Sec. 47-17. Unrecorded deed, when admissible in evidence. 7 C. 291. Action lies for fraudulent withdrawal of deed from clerk's office. 8 C. 342. Mortgage deed recorded after death of mortgagor, good. 11 C. 174. Estate by curtesy cannot be divested by disclaimer duly signed, attested, acknowledged, and recorded. 13 C. 83. What record of power of attorney sufficient. 14 C. 32. Burden of proof rests on prior grantee who claims against subsequent deed first recorded. 17 C. 594. When conveyances may be proved by copies of records. 18 C. 311. Deed not recorded until after death of grantor good against a purchaser from his heir at law. 24 C. 211. Deed defective in formal requisite is treated in a court of equity as an executory contract for sale of land. 27 C. 104. What is a reasonable time in which to record deed. 40 C. 85. A mortgage not recorded until after attachment of the mortgaged property, where the delay is unreasonable and unexplained, is not good against the attaching creditor. Id., 214. Placing a deed on record with intent to pass title to grantee makes a legal delivery. 49 C. 570. Party lending on mortgage in good faith is not charged with notice of equities which do not appear of record. 50 C. 46. Question of priority between deed with covenants given before grantor acquired title and deed given, after title acquired, to purchaser in good faith, for value, without notice. Id., 113. Casual knowledge of prior unrecorded mortgage does not charge notice thereof against party taking second mortgage on same land nine years later. Id., 517. Absolute recorded deed, with separate unrecorded defeasance, making it a mortgage, is invalid against grantor's attaching creditor. 51 C. 446. Provision in railroad company's charter may render unnecessary recording conveyance of its property in land records. 52 C. 274. Grantee not affected by mistake in recording his deed; various points about priority of mortgages. 56 C. 55. Failure to discover record, no defense. 68 C. 305. Notice of building restriction by record. Id., 367. Title of trustee in

insolvency takes precedence of prior mortgages unrecorded for two years. 71 C. 358. Priorities between purchaser of land and execution creditor; 70 C. 356; between attaching creditor and purchaser failing to record deed. 71 C. 364; 91 C. 423. What is reasonable time for record, question of fact; 71 C. 95; 91 C. 423; when properly recorded, deed dates back to time of delivery. 76 C. 44; 91 C. 423. Policy of our law is to show title by record; 74 C. 405; 84 C. 329; 85 C. 47; 87 C. 99; 108 C. 24; mortgage; 82 C. 306. Withholding record of mortgage to uphold mortgagor's credit is fraudulent. 74 C. 367. Extent of notice by record. Id., 405; 76 C. 50; 80 C. 329; 102 C. 687. Priority where A, having no title, deeds land to B, then gets title and deeds to C. 76 C. 44. Deed endorsed as recorded after mortgage back, held to precede mortgage. Id., 47. Effect of knowledge of right not appearing of record. 83 C. 581; 87 C. 90; Id., 209. Effect of failure to record separate defeasance. 85 C. 46; 89 C. 444. Creditor's rights where deed or mortgage is not recorded. 85 C. 46; Id., 696. Priority where one purchases after mechanic's lien attaches but before record. 87 C. 316. Unrecorded deed, how far good. 89 C. 35, 45. Recording mortgage of street railway. Id., 63. Only creditor who extends credit on strength of record title can prevail over undisclosed equitable rights of third parties. 91 C. 576. Mortgagee without notice and giving value may foreclose regardless of such equities. Id., 580. That land records would have shown true title is no defense in action for fraudulent misrepresentation as to title. 94 C. 226. Distinction between constructive knowledge from land records as regards character and extent of actual title, and such knowledge in creating personal rights related to title. Id., 225. Recording of a map is inoperative unless clearly referred to in properly recorded deed. 108 C. 541. Cited. 113 C. 481. Cited. 109 C. 438. Assignment of a mortgage falls within this statute. 121 C. 268. Prior assignee of mortgage who failed to record estopped by conduct. 126 C. 101. One invoking estoppel must exercise good faith and reasonable diligence. Id. Mechanic's lien given priority over purchase money mortgage not recorded until after materials were furnished. 130 C. 367. Cited. 132 C. 554. Lack of actual notice of restrictions cannot aid defendant since they were on record. 138 C. 188. If a deed of real property is given to secure a debt, it must describe the indebtedness with reasonable accuracy to be valid against other encumbrances. 146 C. 523. Cited. 182 C. 1. Cited. 207 C. 555. Cited. 219 C. 810. Cited. 221 C. 77.

Cited. 5 CA 429. Cited. 31 CA 696. Cited. 33 CA 197. Cited. 35 CA 682. Cited. 41 CA 754. Section does not indicate that a flaw in the instrument or its recordation would make it inadmissible as evidence. 51 CA 733. When read together with Sec. 47-5, indicates that only when a natural person attempts to convey property through a power of attorney must the instrument creating the power be filed with the conveyance, or have been previously filed, to have legal effect. Id.

Unless a mortgage is recorded within a reasonable time before the execution of a subsequent mortgage, the latter has priority. 6 CS 97. Reasonable time depends upon the facts in each particular case. 11 CS 407. Cited. 15 CS 466. Quit claim deed executed in 1936 and recorded in 1948 not good against a judgment lien recorded more than five months previously. 16 CS 428.

Sec. 47-12. Change in name or status of owner of real estate. Any person, corporation, limited liability company or limited liability partnership owning real estate or having an interest therein whose name has been changed, any corporation which has been merged into or consolidated with another, and any general or limited partnership which has converted to a limited liability company or limited liability partnership, shall, within sixty days after the change,

merger, consolidation or conversion file with the town clerk of the town in which the real estate is located a certificate, duly acknowledged, giving the name before and after the change, merger, consolidation or conversion and the town clerk shall record and index the certificate in the land records.

Sec. 47-12a. Affidavit of facts relating to title or interest in real estate. (a) An affidavit, which states facts relating to the matters named in subsection (b) of this section and which may affect the title to or any interest in real estate in this state, and which is made by any person having knowledge of the facts or competent to testify concerning them in open court, may be recorded in the land records of the town in which the real estate is situated. If so recorded, and if the affiant is dead or otherwise not available to testify in court, then the affidavit, or a certified copy of it, is admissible as prima facie evidence of the facts stated in it, so far as those facts affect title to real estate in any action involving the title to that real estate or any interest in it.

(b) The affidavits provided for in this section may relate to the following matters: Age, sex, birth, death, capacity, relationship, family history, heirship, names, identity of parties, marital status, possession or adverse possession, adverse use, residence, service in the armed forces, conflicts and ambiguities in description of land in recorded instruments, and the happening of any condition or event which may terminate an estate or interest.

(c) Every affidavit provided for in this section shall include a description of the land, title to which may be affected by facts stated in the affidavit, and shall state the name of the person appearing by the record to be the owner of the land at the time of the recording of the affidavit. The town clerk shall index the affidavit in the name of that record owner.

Sec. 47-13. Conveyance of property acquired prior to change of name. Any person or corporation who conveys property acquired prior to a change of name shall state in the instrument of conveyance the name under which that person or corporation acquired the property, and the town clerk shall index the record of the instrument in the name under which the property was acquired and in the name under which it was transferred.

Sec. 47-14. Joint tenancy; release or conveyance to other joint tenants. Section 47-14 is repealed.

Sec. 47-14a. Joint tenancy in fee simple with survivorship. A conveyance of real estate or any interest therein by deed or will or other instrument of conveyance to two or more natural persons, among whom may be the grantor or grantors, in such form that the conveyance runs unto the grantees or devisees, whether as joint tenants or as tenants in common, and unto the survivor of them, or unto the survivor and survivors of them, and unto the last survivor's heirs and assigns, or in such form that the conveyance runs unto the grantees or devisees for their lives, or their joint lives, with a remainder or other interest limited to the survivor of them and to the last survivor's heirs and assigns, or in such form that the conveyance runs unto the grantees or devisees as joint tenants with right of survivorship, or in such form that the conveyance runs unto two grantees or devisees and to their heirs and assigns as tenants by the entirety, or in such form that the conveyance runs unto the grantees or devisees with the words "as joint tenants"

added after their names, creates a joint tenancy in fee simple with right of survivorship added and the tenants holding under any such conveyance shall be known as joint tenants. The interests of the grantees under any such conveyance may be held by them in equal or unequal shares. Where words of inheritance are omitted as to any grantee therein except the survivor, any such conveyance otherwise legally sufficient and appropriate to convey any fee simple title to any grantee or person who becomes entitled thereto pursuant to this section and sections 47-14b to 47-14k, inclusive, by reason of any severance or otherwise, is fully effective to convey the title regardless of the omission.

(1959, P.A. 677, S. 1; P.A. 79-602, S. 24; P.A. 84-70; P.A. 99-8.)

History: P.A. 79-602 made minor changes in wording but made no substantive change; P.A. 84-70 included conveyance of real estate "in such form that the conveyance runs unto the grantees or devisees with the words 'as joint tenants' added after their names"; P.A. 99-8 added provision that interests of grantees may be held in equal or unequal shares.

Mere omission of word "heirs" in grant in deed executed in 1948 held not sufficient to defeat otherwise clearly expressed intent to create fee, nor arbitrarily to reduce it to life estate. 149 C. 137. Joint tenant wife was entitled to exoneration of mortgage made by her husband on property he first owned as sole owner and later transferred to them jointly. His estate was liable for all the mortgage as the debt was incurred solely by the decedent. 158 C. 225. Cited. Id., 229. Cited. 204 C. 502. Sec. 47-14a et seq. also cited. Id.

Cited. 32 CS 227.

Although a 1956 instrument of conveyance contained no reference to the creation of a joint tenancy, it did contain some reference to survivorship; consequently, by virtue of this statute, the court will hold that a joint tenancy was created. 3 Conn. Cir. Ct. 664, 668.

Sec. 47-14c. Conveyance by less than all joint tenants. Except as otherwise provided in sections 47-14a to 47-14k, inclusive, a conveyance of any interest or interests in any joint tenancy by less than all of the joint tenants to a person or persons other than one of the remaining joint tenants severs the joint tenancy as to the interest or interests so conveyed and the grantee or grantees thereof shall hold the interest or interests as tenant or tenants in common with the remaining joint tenant or tenants. When there is more than one such remaining joint tenant, the conveyance does not alter the character of the tenancy or its incidents among the remaining joint tenants.

Sec. 47-14d. Conveyance to one joint tenant by others. A release or other conveyance by all but one joint tenant to the one remaining joint tenant merges the entire estate in the releasee or grantee. When there is more than one such remaining joint tenant, a release or other conveyance by one or more joint tenants to all the remaining joint tenants makes the releasees or grantees joint tenants not only as to their former interests but also as to the interest or interests so released or conveyed, unless otherwise expressly provided in the release or conveyance. A release or other conveyance by one or more joint tenants to less than all the remaining joint tenants, or to some or all of the remaining joint tenants and a person or persons other than one of them, has the

same effect as if the interest or interests so released or conveyed had been first conveyed to a stranger and by him conveyed to the releasees or grantees.

Sec. 47-14g. Divorce or marriage dissolution of husband and wife joint tenants. Whenever a husband and wife are joint tenants in the same real estate, either together or in conjunction with others, a divorce or dissolution of the marriage, unless the divorce decree or decree of dissolution otherwise provides, severs their interests and converts them into tenants in common as to each other but not as to any remaining joint tenant or joint tenants. Such severance does not become effective as to any other persons until a certified copy of the decree or abstract of it, indicating the effective date of the divorce or dissolution, has been recorded in the land records of the town where the real estate is located.

Sec. 47-16. Lost deed of land in two or more towns, copy recorded. When any conveyance of land, situated in two or more towns, has been lost after being recorded in one or more of such towns, a certified copy of the record thereof may be recorded in the other towns; and, when so recorded, shall have the same effect as a record of the original instrument.

Sec. 47-17. Records of documents as notice of equitable rights. An unacknowledged deed, and any instrument intended as a conveyance of land, but which by reason of a formal defect operates only as a conveyance of an equitable interest in such land, and any contract for the conveyance of land, or of any interest therein, and any instrument by which an equitable interest in land is created, in which such land is particularly described, may be recorded in the records of the town in which such land is situated; and such record shall be notice to all the world of the equitable interest thus created.

(1949 Rev., S. 7100.)

Unacknowledged lease for fifteen years admissible to show that party was in possession claiming title. 1 D. 17. Recording of deed, defective in statute requisite, is not notice of its existence to third persons. 8 C. 549; 14 C. 135; 87 C. 369. Does not apply to personal property included in defectively witnessed mortgage of real estate. 102 C. 687. A claimed attorney's lien did not constitute "notice" under the statute. 123 C. 374. Trust indenture held not a cloud on title. 125 C. 692.

Cited. 26 CA 203.

Essence of attorney's lien. 4 CS 505. A deed purporting to convey property is under a claim and color of right and equivalent to ouster of other claimants as to whom the grantor thereafter holds adversely. 15 CS 467.

Sec. 47-18. Ownership of historic memorials. The title and ownership of all memorials, tablets and markers, designating any historic place, or in commemoration of any historic event, whether upon public or private buildings, in public parks or cemeteries or upon private grounds, shall be vested in perpetuity in the society or association erecting or placing the same.

Sec. 47-20. Use of word "trustee" or "agent" in an instrument affecting real estate. The word "trustee" or "agent", or the words "as trustee", or words of similar meaning, following the name of the grantee in a duly executed and recorded instrument which conveys, transfers or assigns real estate or any interest therein, with or without the name of a cestui que trust or principal appearing and without any other language expressly limiting the powers, interest or estate of the grantee, do not, in the absence of a separate duly executed and recorded instrument defining the powers of the grantee, affect the right of the grantee to sell, mortgage or otherwise dispose of the real estate or interest therein in the same manner as if those words had not been used. No person to whom such real estate or interest therein has been transferred or mortgaged by such grantee is liable for the claim of any undisclosed beneficiary or principal or for the application of any money which may have been paid by such person therefor.

Sec. 47-33b. Marketable record title. Definitions. As used in sections 47-33b to 47-33*l*, inclusive:

(a) "Marketable record title" means a title of record which operates to extinguish such interests and claims, existing prior to the effective date of the root of title, as are stated in section 47-33e;

(b) "Records" means the land records of the town where the particular land is located;

(c) "Recorded" means recorded as provided by section 47-10 or section 49-5, as the case may be;

(d) "Person dealing with land" includes a purchaser of any estate or interest therein, a mortgagee, an attaching or judgment creditor, a land contract vendee, or any other person seeking to acquire an estate or interest therein, or impose a lien thereon;

(e) "Root of title" means that conveyance or other title transaction in the chain of title of a person, purporting to create or containing language sufficient to transfer the interest claimed by such person, upon which he relies as a basis for the marketability of his title, and which was the most recent to be recorded as of a date forty years prior to the time when marketability is being determined. The effective date of the root of title is the date on which it is recorded;

(f) "Title transaction" means any transaction affecting title to any interest in land, including, but not limited to, title by will or descent, by public sale, by trustee's, referee's, guardian's, executor's, administrator's, conservator's or committee deed, by warranty or quitclaim deed, by mortgage or by decree of any court.

(1967, P.A. 553, S. 1; 1969, P.A. 509, S. 1; P.A. 78-105, S. 1, 4.)

History: 1969 act redefined "root of title" to change marker date for most recent conveyance or other title transaction from 60 to 40 years before time when marketability is being determined; P.A. 78-105 redefined "root of title" to include conveyances or title transactions "containing language sufficient to transfer" interest claimed.

Cited. 183 C. 59. Marketable title act, Sec. 47-33b et seq. cited. 219 C. 81. Cited. 239 C. 199. Marketable Title Act cited. Id. Reaffirmed previous holdings that Marketable Title Act

extinguishes only those property interests that once existed and cannot be used to create an easement where grantor had no legal right to make the grant. 254 C. 502. Trial court properly determined that Marketable Title Act was not a special defense that had to be pleaded affirmatively by defendants, and it properly placed on plaintiff the burden of proving validity of the easement under the act. 270 C. 487.

Cited. 3 CA 550. Conn. Marketable Title Act cited. Id. Cited. 44 CA 683. Marketability of Title Act cited. Id. Sec. 47-33b et seq. cited. Id. Cited. 46 CA 525. Marketable Title Act Sec. 47-33b et seq. cited. Id. Marketable Title Act applies and renders void an equitable claim to a constructive trust in farm. 130 CA 100.

Cited. 34 CS 31. Vague and general reference to "right of way" in chain of title is insufficient notice of existence of an easement and therefore null and void under the Marketable Title Act; the reason that a general reference to pre-root of title interests is not sufficient to preserve or prevent extinguishment of those interests is to avoid necessity to search record back to the root of title, as well as to eliminate uncertainties caused by such general references. 51 CS 399.

CHAPTER 821A

FORMS OF DEEDS AND MORTGAGES

Sec. 47-36a. Definitions. (a) As used in this chapter and section 47-5, (1) "his heirs, executors and administrators" means, in the case of a corporation, limited liability company or partnership, "its successors" and "his heirs and assigns" means, in the case of a corporation, limited liability company or partnership, "its successors and assigns"; (2) "grantor", "grantee", "releasor", "releasee", "mortgagor" and "mortgagee" include the plural and the masculine or feminine as the context requires and mean a natural person, a corporation, a limited liability company or a partnership; (3) "as joint tenants" means joint tenants with the right of survivorship as provided in section 47-14a; (4) "attorney" means a person acting pursuant to a power of attorney executed and acknowledged in the manner provided for conveyances.

(b) (1) The use of the word "grant" is not necessary to convey tenements and hereditaments, corporeal or incorporeal. (2) A conveyance to more than one grantee, releasee or mortgagee creates an estate or interest in them as tenants in common unless the words "as joint tenants" are added after their names.

Sec. 47-36b. Effect of conveyances made in accordance with chapter. Any conveyance made pursuant to this chapter, duly signed by the grantor, or the attorney of the grantor, or by a person duly authorized if the grantor is a corporation or partnership, conveys to the grantee all the possession, right, title, interest, estate, claim, demand or right of entry or action, of the

grantor, absolutely in and to the land conveyed, unless otherwise expressly limited in estate, condition, use or trust and, if so otherwise limited, conveys the property for the time or estate or on the condition, use or trust as declared, without any other act or ceremony.

Sec. 47-36c. Statutory forms for deeds. The forms set forth in this section may be used and are sufficient for their respective purposes. They shall be known as "Statutory Form" and may be referred to as such. Nothing in this chapter precludes the use of any other legal form of deed or mortgage.

WARRANTY DEED

.... of .... for consideration paid, grant to .... of .... with WARRANTY COVENANTS

(Description and Encumbrances, if any
and any additional provisions)

Signed this .... day of ...., 20...

Witnessed by: ....

....

(Acknowledgment)

QUITCLAIM DEED

.... of .... for consideration paid, grant to .... of .... with QUITCLAIM COVENANTS

(Description and any additional provisions)

Signed this .... day of ...., 20...

Witnessed by: ....

....

(Acknowledgment)

MORTGAGE DEED

.... of .... to secure payment of .... dollars with interest payable as provided in a certain promissory note dated .... with final maturity on .... grant to .... of .... with MORTGAGE COVENANTS ....

(Description and Encumbrances, if any
and any additional provisions)

This mortgage is made upon the STATUTORY CONDITION

Signed this .... day of ...., 20...

Witnessed by: ....

....

(Acknowledgment)

ASSIGNMENT OF MORTGAGE

.... of .... for consideration paid, assign to .... all interest in a mortgage from .... to .... dated .... and recorded in Volume .... at Page .... of the .... Connecticut Land Records.

Signed this .... day of ...., 20...

Witnessed by: ....

....

(Acknowledgment)

CONSERVATOR'S DEED

.... of .... conservator of the estate of ...., an incapable person, for consideration paid, grant to .... with CONSERVATOR'S COVENANTS

(Description and Encumbrances, if any
and any additional provisions)

Signed this .... day of ...., 20...

Witnessed by: ....

....

(Acknowledgment)

TESTAMENTARY TRUSTEE'S DEED

.... of ...., trustee under article .... of the last will and testament ...., late of ...., ... duly qualified as trustee, for consideration paid, grant to .... with TESTAMENTARY TRUSTEE'S COVENANTS

(Description and Encumbrances if any
and any other provisions)

Signed this .... day of ...., 20...

Witnessed by: ....

....

(Acknowledgment)

EXECUTOR'S DEED

.... of .... duly qualified and authorized executor of the last will and testament of .... late of .... for consideration paid, grant to .... with EXECUTOR'S COVENANTS

(Description and Encumbrances if any
and any additional provisions)

Signed this .... day of ...., 20...

Witnessed by: ....

....

(Acknowledgment)

ADMINISTRATOR'S DEED

.... of .... duly qualified and authorized administrator of the estate of .... late of .... for consideration paid, grant to .... with ADMINISTRATOR'S COVENANTS

(Description and Encumbrances if any
and any additional provisions)

Signed this .... day of ...., 20...

Witnessed by: ....

....

(Acknowledgment)

TRUSTEE'S DEED

.... of ...., trustee under ...., ... duly qualified as trustee, for consideration paid, grant to .... with TRUSTEE'S COVENANTS

(Description and Encumbrances if any
and any additional provisions)

Signed this .... day of ...., 20...

Witnessed by: ....

....

(Acknowledgment)

Sec. 47-36d. Force and effect of "Warranty Deed" form. A deed following the form entitled "Warranty Deed", when duly executed, has the force and effect of conveying title in fee simple to the grantee, with covenants on the part of the grantor to the grantee, for himself and for his heirs, executors and administrators, (1) that at the time of delivery of the deed he is lawfully seized in fee simple of the granted premises, (2) that the granted premises are free from all encumbrances except as therein set forth, (3) that he has good right, full power and lawful authority to sell and convey the same to the grantee and (4) that the grantor shall, and his heirs, executors and administrators shall, warrant and defend the granted premises to the grantee and his assigns forever against the claims and demands of all persons, except as therein set forth.

Sec. 47-36e. Force and effect of words "with warranty covenants". In any conveyance of real property the words "with warranty covenants" have the full force, meaning and effect of the following words: "The grantor covenants with the grantee that he is lawfully seized in fee simple of the granted premises; that the same are free from all encumbrances except as therein set forth, that he has good right, full power and lawful authority to sell and convey the same to the grantee and that the grantor shall, and his heirs, executors and administrators shall, warrant and defend the same to the grantee and his heirs and assigns forever against the claims and demands of all persons except as therein set forth."

Sec. 47-36f. Force and effect of "Quitclaim Deed" form. A deed entitled "Quitclaim Deed", when duly executed, has the force and effect of a conveyance to the releasee of all the releasor's right, title and interest in and to the property described therein except as otherwise limited therein, but without any covenants of title. A "Quitclaim Deed" may be used as a release of a mortgage, attachment, judgment lien or any other interest in real property.

(Sec. 47-36g. Force and effect of words "with quitclaim covenants". In any conveyance of real property the words "with quitclaim covenants" have the full force, meaning and effect of the following words: "The releasor, for himself and for his heirs and assigns, executors and administrators, covenants with the releasee and his heirs and assigns, that he and any other person or persons in his name and behalf or claiming under him shall not or will not hereafter claim or demand any right or title to the premises or any part thereof, but they and each of them shall be excluded and forever barred therefrom except as therein set forth."

(Sec. 47-36h. Force and effect of "Mortgage Deed" form. A deed following the form entitled "Mortgage Deed", when duly executed, has the force and effect of a deed to the mortgagee in fee simple, subject to defeasance, with mortgage covenants, to secure the payment

of money as well as the performance of any obligation or obligations therein specified or referred to; provided any other lawful covenants, agreement or condition may be inserted in the mortgage deed and any of the terms and provisions of said statutory mortgage covenants and conditions may be added to by any lawful agreement, covenant and condition specified in the mortgage deed.

Sec. 47-36i. Force and effect of the words "with mortgage covenants". In any conveyance of real property the words "with mortgage covenants" have the full force, meaning and effect of the following words: "The mortgagor covenants with the mortgagee that he is lawfully seized in fee simple of the mortgaged premises; that the same are free from all encumbrances, except as therein set forth; that he has good right, full power and lawful authority to sell and convey the same to the mortgagee and that he, the mortgagor, and his heirs and assigns, executors and administrators shall and will warrant and defend the same to the mortgagee and his heirs and assigns forever against the claims and demands of all persons except as therein set forth."

Sec. 47-36j. Conditions included in the words "upon statutory condition". In any mortgage deed of real property, the words "upon statutory condition" or similar language, include the following conditions: "Provided, and this conveyance is made upon the express condition, if the mortgagor or his heirs, executors, administrators or assigns shall pay to the mortgagee or his heirs, executors, administrators or assigns the principal and interest of that certain promissory note or notes secured by this deed, at the time provided in said promissory note or in this deed, and shall also pay all taxes and assessments of every kind levied or assessed upon or in respect of the mortgaged premises or upon the note or notes secured thereby, then this deed, and also said promissory note, shall be absolutely void; otherwise the same shall remain in full force and effect."

Sec. 47-36o. Force and effect of "Conservator's Deed" form. A deed following the form entitled "Conservator's Deed", when duly executed, has the force and effect of conveying to the grantee the fee simple title of an incapable person or such conservator upon an order of a court of probate authorizing and directing the conservator to sell at private sale the real estate owned by the incapable person, with covenants that (1) the conservator has full power and authority as such conservator to sell and convey the same to the grantee and (2) he and his successors shall warrant and defend the granted premises against all claims and demands of any person or persons claiming by or under such conservator.

Sec. 47-36p. Force and effect of "Testamentary Trustee's Deed" form. A deed following the form entitled "Testamentary Trustee's Deed", when duly executed, has the force and effect of conveying to the grantee the fee simple title which a deceased person had at the time of his death, or which the trustee has pursuant to authority given in the last will and testament of a deceased person with covenants that (1) the trustee is duly qualified to act as trustee, (2) he has full power and authority as trustee to bargain and sell the described premises in manner and form as set forth, and (3) the trustee and his successors shall warrant and defend the granted premises against all claims and demands of any person claiming by, from or under the trustee.

Sec. 47-36q. Force and effect of "Administrator's Deed" form. A deed following the form entitled "Administrator's Deed", when duly executed, has the force and effect of conveying to

the grantee the fee simple title which a deceased person had at the time of his death, or which such administrator has with covenants that (1) the administrator is duly qualified to act as administrator, (2) the administrator has full power and authority under and by virtue of an order of the Court of Probate to bargain and sell the described premises, and (3) the administrator and his successors shall warrant and defend the granted premises to the grantee against all claims and demands of any person or persons claiming under the administrator.

Sec. 47-36r. Force and effect of "Executor's Deed" form. A deed following the form entitled "Executor's Deed", when duly executed, has the force and effect of conveying to the grantee the fee simple title which a deceased person had at the time of his death, or which the executor has with covenants that (1) the executor is duly qualified to act as executor, (2) the executor has full power and authority to bargain and sell the described premises pursuant to the terms of the last will and testament of the deceased person, or by virtue of an order of a court of probate, and (3) the executor and his successors shall warrant and defend the granted premises to the grantee against all claims and demands of any person claiming by, from or under the executor.

CHAPTER 824*

INDIANS

Sec. 47-59a. Connecticut Indians; citizenship, civil rights, land rights. (a) It is hereby declared the policy of the state of Connecticut to recognize that all resident Indians of qualified Connecticut tribes are considered to be full citizens of the state and they are hereby granted all the rights and privileges afforded by law, that all of Connecticut's citizens enjoy. It is further recognized that said Indians have certain special rights to tribal lands as may have been set forth by treaty or other agreements.

(b) The state of Connecticut further recognizes that the indigenous tribes, the Schaghticoke, the Paucatuck Eastern Pequot, the Mashantucket Pequot, the Mohegan and the Golden Hill Paugussett are self-governing entities possessing powers and duties over tribal members and reservations. Such powers and duties include the power to: (1) Determine tribal membership and residency on reservation land; (2) determine the tribal form of government; (3) regulate trade and commerce on the reservation; (4) make contracts, and (5) determine tribal leadership in accordance with tribal practice and usage.

Sec. 47-63. Definitions. The following terms as used in this chapter, shall have the following meanings: "Indian" means a person who is a member of any of the following tribes, Paucatuck Eastern Pequot, Mashantucket Pequot, Schaghticoke, Golden Hill Paugussett and Mohegan;

"reservation" means the Paucatuck Eastern Pequot reservation in the town of North Stonington, assigned to the use of the Paucatuck Eastern Pequot tribe; the Golden Hill Paugussett reservations in the towns of Trumbull and Colchester, assigned to the Golden Hill Paugussett tribe; the Schaghticoke reservation in the town of Kent, assigned to the Schaghticoke tribe, and the Mashantucket Pequot reservation in the town of Ledyard, assigned to the Mashantucket Pequot tribe; "tribal funds" means the money held by the state for the use and benefit of a tribe as distinguished from legislative appropriations.

CHAPTER 825*

CONDOMINIUM ACT

Sec. 47-68a. Short title: Condominium Act of 1976. Definitions. This chapter shall be known as the "Condominium Act of 1976". As used in this chapter, unless the context otherwise requires:

(a) "Condominium" means real property and any incidents thereto and interests therein, lawfully submitted to this chapter by the recordation of condominium instruments pursuant to the provisions of this chapter.

(b) "Unit" means a part of the property including one or more rooms or designated spaces located on one or more floors or a part or parts thereof in a building, intended for any type of independent use, and with a direct exit to a public street or highway or to common elements leading to such street or highway.

(c) "Unit owner" means the person or persons owning a condominium unit or leasing a unit in a leasehold condominium, as hereinafter provided, and an undivided interest in the common elements specified and established in the declaration and the heirs, executors, administrators,

successors and assigns of such person or persons, and a mortgagee or lienholder holding both legal and equitable title.

(d) "Condominium instruments" means the declarations, bylaws, survey maps and plans recorded and filed pursuant to the provisions of this chapter. Any exhibit, schedule, or certification accompanying a condominium instrument and recorded or filed simultaneously therewith shall be deemed an integral part of that condominium instrument. Any amendment or certification of any condominium instrument shall, from the time of the recordation or filing of such amendment or certification, be deemed an integral part of the affected condominium instrument, so long as such amendment or certification was made in accordance with the provisions of this chapter.

(e) "Common elements" means all portions of the condominium other than the units.

(f) "Recreation facilities" means that portion of the common elements intended for recreational, social and similar community use by the unit owners.

(g) "Limited common elements" means and includes those common elements designated in the declaration as reserved for the use of a certain unit or units to the exclusion of other units.

(h) "Common expenses" means and includes: (1) Expenses of administration, maintenance, repair or replacement of the common elements; (2) expenses declared common expenses by provisions of this chapter or by the condominium instruments; (3) expenses agreed upon as common expenses by the association of unit owners and lawfully assessed against the unit owners in accordance with the condominium instruments; (4) reasonable reserves established for the repair or replacement of capital improvements, or improvements with more than a single year life.

(i) "Common profits" means the balance of all income, rent, profits and revenues from the common elements remaining after the deduction of the common expenses.

(j) "Majority" or "majority of unit owners" means the owners of more than fifty per cent of the voting power in a condominium unit owners' association. Any specified percentage of unit owners, unless otherwise stated, means such percentage in the aggregate of such voting power.

(k) "Person" means an individual, corporation, limited liability company, partnership, association, trustee or other entity capable of holding an interest in real property or any combination thereof.

(l) "Property" means and includes the land, all buildings, all improvements and structures thereon, and all easements, rights and appurtenances belonging thereto, which have been or are intended to be submitted to the provisions of this chapter.

(m) "Declarant" means the person or persons who execute the declaration or on whose behalf the declaration is executed. From the time of the recordation of any amendment to the declaration expanding an expandable condominium, all persons who execute such amendment or on whose behalf such amendment is executed shall also come within this definition. Any

successors of the persons referred to in this subsection who acquire fee simple title to condominium units or title to leasehold condominium units and who come to stand in the same relation to the condominium as their predecessors or by whom rights of the declarant reserved in the condominium instruments which are different from other unit owners, other than rights to maintain model units and sales offices, have been exercised shall also come within this definition, except that each successor shall be responsible only for (1) prospective performance from the date a successor became a successor under covenants and agreements in the condominium and other instruments affecting the property which run with the land and which are recorded on the land records of the town within which the condominium is situated, and in accordance with the representations with regard to the construction and improvement of the condominium property in any public offering statement delivered to a purchaser as required by section 47-71b, (2) obligations expressly assumed, (3) warranties on the buildings and common elements, or the portions thereof, constructed by any successor after the date on which such successor became a successor, and (4) the acts and omissions of such successor, and any liability arising therefrom, from the date such successor became a successor. Notwithstanding the foregoing, no lending institution as a successor after acquisition of title to a condominium by foreclosure of a mortgage or acceptance of a deed in lieu thereof, shall be responsible for performance in accordance with any different representations in any public offering statement subsequent to the first public offering statement delivered to the first purchaser of a unit in the condominium unless written consent thereto of the lending institution shall be attached to each subsequent public offering statement, and if no such consent is attached, each subsequent public offering statement shall identify the different representations and state that if the lending institution becomes a successor it shall not be responsible for performance in accordance with such different representations. No declarant shall make any different representations in any public offering statement subsequent to the first public offering statement delivered to the first purchaser of a unit in the condominium with regard to the construction and improvement of the condominium property unless such construction and improvement has been completed prior thereto.

(n) "Unit number" means the number, letter, or combination thereof, designating the unit in the condominium instruments.

(o) "Association of unit owners" means all of the unit owners acting as a group in accordance with the condominium instruments.

(p) "Building" means a structure or structures containing one or more units and comprising a part of the property.

(q) "Improvements" means any construction on or in any land included in the condominium, including, but not limited to, roads, buildings, poles, wires, sewers, drains, clubhouses, swimming pools, tennis courts, man-made lakes, ponds and watercourses.

(r) "Purchaser" means any person or persons who acquire, or enter into a nonbinding reservation agreement, bond for deed or contract for the purchase of, a condominium unit, including any person or persons who acquire or enter into a contract for the right to occupy a

nonresidential condominium unit as a lessee in exchange for an initial payment to the seller of greater than twice the periodical payments and periodical payments thereafter.

(s) "Board of directors" means an entity consisting of natural persons elected by the unit owners to direct the operation of the condominium.

(t) "Officer" means any member of the board of directors or official of the unit owner's association.

(u) "Offer" means any inducement, solicitation or attempt to encourage any person or persons to acquire any legal or beneficial interest in a condominium.

(v) "Nonbinding reservation agreement" means an agreement between the declarant and a purchaser which is in no way binding on the purchaser and which may be cancelled without penalty at the sole discretion of the purchaser by written notice to the declarant or to any agent of the declarant at any time prior to the formation of a contract for sale of a condominium unit or an interest therein. Such agreement shall not contain any provision for waiver or any other provision in derogation of the rights of the purchaser as contemplated by this definition, nor shall any such provision be a part of any ancillary agreement.

(w) "Size" means the number of cubic feet, or the number of square feet of ground or floor space, within each unit as computed by reference to the survey and plans and rounded off to a whole number. Certain spaces within the units including, without limitation, attic, basement, and garage space may but need not be omitted from such calculation or partially discounted by the use of a ratio, so long as the same basis of calculation is employed for all similar units in the condominium, and so long as that basis is described in the declaration.

(x) "Conversion condominium" means a condominium containing structures which were wholly or partially occupied more than six months before the recording of the declaration by persons other than those holding a contract for the purchase of a unit therein.

(y) "Expandable condominium" means a condominium to which additional land may be added in accordance with the provisions of the declaration and of this chapter.

(z) "Warranty deed" includes a warranty deed, executor's deed, administrator's deed, committee deed, or a deed ordered by any court of competent jurisdiction.

(aa) "Nonresidential condominium" means property submitted to the provisions of this chapter which contain no residential units other than units occupied by superintendents, janitors and like maintenance personnel.

(bb) "Lessee" means a unit owner of an undivided interest in a leasehold on a fee which has been submitted to the provisions of this chapter.

(cc) "Leasehold condominium" means property submitted to the provisions of this chapter by the fee owner, whereby unit leases are issued for a period not less than fifty years and provided, in a residential leasehold condominium, such lease provides that the lessee shall have the option

to purchase the fee simple title to the demised property during the term of the lease at a price stated or by a method stated for subsequent determination of the total price.

(P.A. 76-308, S. 1, 36; P.A. 77-453, S. 1, 7; P.A. 95-79, S. 169, 189.)

History: P.A. 77-453 redefined "declarant" to specify successors who "acquire fee simple to condominium units or title to leasehold condominium units", to add exceptions, to add provision re responsibilities of lending institutions as successors and to add provision prohibiting declarant's making different representations in public offering statements subsequent to first offering statement except as specified; P.A. 95-79 redefined "person" to include a limited liability company, effective May 31, 1995.

See Sec. 47-90c re effective date and applicability of chapter.

Cited. 196 C. 596. Cited. 212 C. 147.

Subsec. (d):

Cited. 7 CA 496.

Subsec. (e):

Cited. 177 C. 295.

Subsec. (f):

Cited. 177 C. 295.

Sec. 47-70. Declaration. Covenants, easements and liens on conveyances limited. (a) The declaration shall contain the following information:

(1) The name by which the condominium is to be identified, which name shall include the word "condominium" or be followed by the words, "a condominium";

(2) A description of the land on which the buildings and improvements are, or are to be, located together with the title of and reference to a survey of such land prepared and certified substantially correct by a licensed surveyor or engineer and filed prior to or simultaneously with such declaration and the plans for the buildings and improvements constructed or to be constructed thereon, as more fully described in section 47-71;

(3) A description of each building constructed or to be constructed on the condominium property, or appurtenant to such property, stating for each such building the number of stories and basements, the number of units and the principal materials of which it is, or is to be, constructed;

(4) A general description of each unit, including its location, approximate area, and any other data necessary for its proper identification;

(5) A description of the common elements, together with a designation of those portions of the common elements that are limited common elements and the unit or units to which the use of each is restricted; or the method of determining to which unit or units the use of each is restricted;

(6) The percentage of undivided interest in the common elements appertaining to each unit and its owner and the method of apportioning the same, as provided in section 47-74. The total percentage of the undivided interests of all of the units shall equal one hundred;

(7) The percentages of common expenses and common profits appertaining to each unit and its owner, as provided in section 47-74;

(8) The name of the association of unit owners and whether or not it is incorporated, and the name of a person to receive service of process in the cases hereinafter provided;

(9) The bylaws of the association of unit owners;

(10) Any further details in connection with the property which the persons executing the declaration may deem desirable to set forth consistent with this chapter;

(11) The method by which the declaration may be amended, consistent with the provisions of this chapter;

(b) If the condominium is an expandable condominium the declaration shall also contain the following:

(1) The explicit reservation of an option to expand the condominium;

(2) A statement of any limitations on that option, including, without limitation, a statement as to whether the consent of any unit owners shall be required, and if so, a statement as to the method whereby such consent shall be ascertained; or a statement that there are no such limitations;

(3) A time limit, not exceeding seven years from the recording of the declaration, upon which the option to expand the condominium shall expire, together with a statement of the circumstances, if any, which will terminate that option prior to the expiration of the time limit so specified;

(4) A description of all land that may be added to the condominium, henceforth referred to as “additional land”;

(5) A statement as to whether, if any of the additional land may be added to the condominium, all of it or any particular portion of it must be added, and if not, a statement of any limitations as to the portions which may be added or a statement that there are no such limitations;

(6) A statement as to whether portions of the additional land may be added to the condominium at different times, together with any limitations fixing the boundaries of those portions or regulating the order in which they may be added to the condominium;

(7) A statement of any limitations as to the locations of any improvements that may be made on any portions of the additional land added to the condominium, or a statement that no assurances are made in that regard;

(8) A statement of the maximum number of units that may be created on the additional land. If portions of the additional land may be added to the condominium and the boundaries of those portions are fixed in accordance with subdivision (6) of this subsection, the declaration shall also state the maximum number of units that may be created on each such portion added to the condominium. If portions of the additional land may be added to the condominium and the boundaries of those portions are not fixed in accordance with subdivision (6) of this subsection, then the declaration shall also state the maximum number of units per acre that may be created on any such portion added to the condominium;

(9) A statement, with respect to the additional land and to any portion or portions thereof that may be added to the condominium of the maximum percentage of the aggregate land and floor area of all units that may be created thereon that may be occupied by units not restricted exclusively to residential use;

(10) A statement of the extent to which any structures erected on any portion of the additional land added to the condominium will be compatible with structures on the submitted land in terms of quality of construction, the principal materials to be used, and architectural style, or a statement that no assurances are made in those regards;

(11) A description of all other improvements that will be made on any portion of the additional land added to the condominium, or a statement that no assurances are made in that regard;

(12) The name of the condominium shall include “an expandable condominium”;

(13) If under this subsection (b) a statement that there are no limitations, no termination of rights, no assurances given, or no maximum amount of land is designated, there shall also appear on the first page of the condominium declaration following the title, but prior to any text the words in letters which are conspicuously larger than used in the text: “Warning this is an expandable condominium in which there is no assurance or limitation on (hereafter specify the reserved power).” The same words shall conspicuously appear on purchase agreements for units subject to this declaration immediately above the purchaser’s signature.

(c) The declaration may include such covenants and restrictions concerning the use, occupancy and transfer of units as are permitted by law with reference to real property; provided, however, that the rule against perpetuities and the rule restricting unreasonable restraints on alienation shall not be applied to defeat any rights given by the condominium instruments or by this chapter.

(d) The property submitted to a condominium declaration pursuant to this chapter, other than a nonresidential condominium, shall be conveyed by the declarant to purchasers in fee simple absolute, subject only to covenants, easements and liens, limited as follows:

(1) Property reservation which land developers commonly convey or dedicate to local bodies, public or private utilities or other easements, for the purpose of bringing utilities to or through the condominium, access to or through the condominium, and drainage to, from, and through other land in the vicinity of the condominium, and drainage to, from and through other land in the vicinity of the condominium;

(2) Taxes and assessments imposed by any public body having authority to assess and tax property, or by a property owners' association, which under law constitute liens before they are due and payable;

(3) Mutually beneficial property restrictions which would be enforceable by other owners in the subdivision or project of which the condominium is a part for more than five years after the first declaration in a planned project. Such restrictions shall not give declarant or any other person more power per unit owned than that which is proportionately equal to his fraction of the number of similar units planned or constructed in such subdivision or project, and the property shall not be subject to leasehold or reversionary interest.

(1963, P.A. 605, S. 10; 1971, P.A. 813, S. 4; P.A. 76-308, S. 4, 36.)

History: 1971 act substituted filing for recording requirement for survey of condominiums; P.A. 76-308 made provisions for expandable condominiums, incorporated the provisions of section 47-90, as revised to 1975, and limited the types of covenants, easements and liens to which other than nonresidential condominiums may be subject at the time of conveyance by the declarant.

Subsec. (a):

Cited. 212 C. 147.

Sec. 47-71. Recording of declaration and other instruments. (a) The owner or owners of any property in the state may submit such property to the provisions of this chapter by filing or recording on the land records of the municipality or municipalities in which the property is located condominium instruments that comply with the provisions of this chapter.

(b) The declaration and all condominium instruments filed or recorded by the declarant with or pursuant to the declaration shall be filed or recorded and shall not be of legal effect until filed or recorded on the land records of the municipality in which the property lies. Such instruments shall be indexed in the grantor volume under the name of the declarant and in the grantee volume under the name of the condominium, and shall contain a reference to the file number of the plans of the buildings and improvements comprising the condominium created thereby. In the event the land records contain separate grantor indexes for persons and corporations, the name of such condominium shall be indexed in the grantee volume for corporations.

(c) After any of the original condominium instruments has been modified or amended a total of five times, the board of directors shall prepare a restatement of such condominium instrument, incorporating all modifications and amendments to date, which instrument shall be recorded forthwith.

(d) Simultaneously with the recording of the original declaration, if not previously filed, there shall be filed in the office of the town clerk of the municipality in which the condominium is located one or more surveys of the land submitted to the provisions of this chapter, showing (1) the boundary of the property and the immediate boundary of adjoining streets or highways to which the property has access; (2) the location and dimensions of any existing improvements; (3) the intended location and dimensions of any proposed improvements which are to be located within the condominium property; (4) to the extent feasible, the location and dimensions of all easements granted by or to the condominium; (5) any encroachments by or on any portion of the condominium property; (6) the distances between parcels constituting the condominium property, if any parcels are not contiguous; (7) to the extent then known, the location and dimensions of any parcels which may be added to the condominium property pursuant to section 47-70, labeling each such parcel as an expansion parcel and, if there is more than one such parcel, identifying each parcel with an identifying letter or number, distinguishable from the letters or numbers used to identify individual units, and, where such expansion parcel is noncontiguous to the existing condominium property, the distance between each such expansion parcel and the existing condominium property. The specification within this subsection of matters to be shown on the survey shall not be construed to exclude other matters customarily shown or hereafter required for land title surveys.

(e) There shall also be filed plans of every building which contains or constitutes all or any part of any unit or units, and which is located on any portion of the condominium parcel. Such plans shall show the approximate dimensions, floor area and location of each unit in each such building; the location and approximate dimensions of the limited common elements and common elements appertaining to each such building; and the elevation, or average elevation, in case of minor variances, above sea level, or from a fixed known point, of the upper and lower boundaries of each unit delineated on the plans. Such plans shall state the name of the condominium and shall bear a verified statement of a registered architect or licensed professional engineer certifying that the plans are an accurate copy of portions of the plans filed with the building official appointed pursuant to section 29-260. Each unit shall be designated on the condominium plans by a letter or number, or a combination of them, or other appropriate designation. In the event the plans are modified, new plans shall be prepared and filed, containing all the identifications and references of the original plans, numbered identically to the original plans, filed therewith and designated "unit ownership–plans modified (indicate date)."

(f) When adding additional land to an expandable condominium, the declarant shall file with the town clerk a new survey or surveys conforming to the requirements of subsection (d) of this section.

(g) Each conveyance of any legal interest in a unit shall be recorded and indexed similarly to the conveyance of any interest in real property. No instrument conveying or purporting to convey

such an interest shall be effectual against any other person but the grantor and his heirs unless recorded on the land records of the municipality in which the property lies.

(h) If the condominium instruments create any restraint on free alienability of the condominium units including but not limited to a right of first refusal, the condominium association shall, during the month of January in each year, record on the land records of the municipality or municipalities where such condominium is located, a certificate setting forth the names of the president, secretary and treasurer of such association, their terms of office and the mailing address to which requests for approval of transfers or leases shall be sent.

(i) Each condominium association shall, during the month of January in each year record on the land records of the municipality or municipalities where such condominium is located, a certificate setting forth the name and address of the insurance agency or agencies servicing the insurance policies required under section 47-83 and the expiration date of such policies. The information required by this subsection and by subsection (h) of this section may be included in a single certificate where appropriate.

(1963, P.A. 605, S. 12; 1969, P.A. 115, S. 1, 2; 1971, P.A. 813, S. 5; P.A. 76-308, S. 2, 36; P.A. 81-319, S. 1, 6; P.A. 82-356, S. 11, 14.)

History: 1969 act recognized that condominiums could consist of more than one building; 1971 act made minor technical changes, changing the word "recorded" to "filed"; P.A. 76-308 incorporated the provisions of section 47-69, as revised to 1975, provided for indexing in the land records, set forth the information which must be filed with the town clerk with respect to each condominium, and established what must be filed when adding land to an expandable condominium; P.A. 81-319 added Subsec. (h) requiring the association to record on the land records the names of the officers, their terms of office and the mailing address where requests for approval of transfers or leases may be sent if the condominium instruments create any restraint on alienability of the units, and added Subsec. (i) requiring the association to record on the land records the name and address of the insurance agency or agencies servicing the insurance policies and the expiration date thereof; P.A. 82-356 amended Subsec. (c) to make the requirement of preparing a restatement applicable to "any of" the condominium instruments.

See Sec. 47-90c re effective date and applicability of chapter.

Subsec. (a):

Cited. 212 C. 147. Cited. 228 C. 476.

Cited. 7 CA 496.

Subsec. (b):

Cited. 212 C. 147. Cited. 228 C. 476.

Cited. 7 CA 496. Property does not have condominium status until proper condominium instruments filed or recorded on land records. 49 CA 106.

Sec. 47-71a. Expansion of condominiums. No condominium shall be expanded except in accordance with the provisions of the declaration and of this chapter. Expansion shall be deemed to have occurred at the time of the recording of surveys and plans pursuant to subsection (f) of section 47-71, together with an amendment to the declaration, duly executed by the declarant, including, without limitation, all of the owners of the additional land added to the condominium. Such amendment shall contain a description of the land added to the condominium and shall reallocate undivided interests in the common elements in accordance with the provisions of subsection (c) of section 47-74.

(P.A. 76-308, S. 3, 36.)

See Sec. 47-90c re effective date and applicability of chapter.

Sec. 47-72. Deeds of units. Leases. Conveyance of title from declarant to any unit or leasehold other than to a successor declarant, or other than by mortgage, judicial proceedings, foreclosure, or proceedings or deed in lieu of foreclosure, shall be by warranty deed or lease, conveying to the purchaser of such unit an indefeasible title in fee simple absolute or leasehold estate to the unit and to the percentage of undivided interest in the common elements appertaining to the unit, subject only to covenants, easements and liens pursuant to section 47-70 and shall not reserve to the seller or to any third party any leasehold or reversionary interest in a fee simple condominium. Deeds or leases of units shall include the following particulars:

(a) A description of the land as provided in section 47-71 or the date, title of and reference to the survey describing such land;

(b) The date of the effective declaration, and all effective amendments thereto, and the volume and page of the land records where recorded;

(c) The identification of the unit in the declaration;

(d) Any further details which the grantor and grantee may deem desirable to set forth consistent with the condominium instruments and this chapter.

(1963, P.A. 605, S. 11; 1971, P.A. 813, S. 6; P.A. 76-308, S. 5, 36.)

History: 1971 act deleted the requirement that the percentage of undivided interest appertaining to the unit in the common areas and facilities appear in the deed; P.A. 76-308 required that conveyance be by warranty deed or lease and prohibited reservations by the seller or any third party of any leasehold or reversionary interest in a fee simple condominium.

See Sec. 47-90c re effective date and applicability of chapter.

Cited. 196 C. 596.

Sec. 47-73. Unit as real property. Each unit, together with its undivided interest in the common elements, shall for all purposes constitute real property.

Sec. 47-74. Rights of unit owners. (a) Each unit owner shall be entitled to the exclusive ownership and possession of his unit.

(b) (1) Each unit owner shall own an undivided interest in the common elements, in the percentage expressed in the declaration. Such percentage shall be computed on any of the following bases, or a combination thereof, provided that the declaration shall fully set forth the manner in which the percentage appertaining to each unit is ascertained: (A) The fair value of each unit at the date of the declaration in relation to the fair value of all the units having an interest in the common elements; (B) the size of each unit, as shown in the plans filed with the condominium instruments, in relation to the size of all of the units having any interest in the common elements; or (C) that the percentage appertaining to each unit, or to each unit within separate classifications, is to be identical. (2) The declaration may contain provisions relating to the appropriation, taking or condemnation by eminent domain by a federal, state or local government, or instrumentality thereof, including, but not limited to, reapportionment or other change of the common interest appurtenant to each unit or portion thereof remaining after a partial appropriation, taking or condemnation. The percentage of the undivided interest in the common elements shall not be separated from the unit to which it appertains and shall be deemed to be conveyed or encumbered with the unit even though such interest is not expressly mentioned or described in the conveyance or other instrument. (3) The common elements shall remain undivided and no unit owner or any other person shall bring any action for partition or division of any part thereof, unless the property has been removed from the provisions of this chapter and any covenant or provision in the condominium instruments or other document to the contrary shall be null and void, provided, that the unit owners may vote to sever all or part of the recreation facilities from the common elements and convey the same to a nonstock corporation pursuant to section 47-74c. (4) Each unit owner may use the common elements in accordance with the purpose for which they were intended, without hindering or encroaching upon the lawful rights of the other unit owners and, except as provided in the condominium instruments, the common elements shall be subject to mutual rights of support, access, use and enjoyment by all unit owners. Any portion of the common elements designated as limited common elements shall be used only by the owner or owners of the unit or units to which their use is limited in the condominium instruments, provided, that any unit owner of a unit to which the use of any limited common element is restricted may lease or license the use of the limited common element to any other unit owner, for an initial period of not more than one year. (5) The necessary work of maintenance, repair and replacement of the common elements and the making of any additions or improvements thereto shall be carried out only as provided herein and in the declaration and in the bylaws. (6) The declarant and the association of unit owners shall have the right, to be exercised by their duly authorized agents, to have access to each unit from time to time during reasonable hours as may be necessary for the maintenance, repair or replacement of any of the common elements therein or accessible therefrom, or for making emergency repairs therein

necessary to prevent damage to the common elements or to another unit or units and the condominium instruments may contain such reasonable rules and regulations for the administration of this provision as the privacy and the protection of such units and their contents from burglary or larceny and from fire or other casualty may require.

(c) The undivided interests in the common elements within any land added to the condominium pursuant to section 47-71a shall not be allocated until surveys and plans showing the same are recorded pursuant to said section 47-71a. Simultaneously with the recording of such survey and plans, the declarant shall execute and record an amendment to the declaration reallocating undivided interests in the common elements so that the units shown on such survey and plans shall be allocated undivided interests in the common elements on the same basis as the units shown on the survey and plans recorded simultaneously with the declaration pursuant to section 47-71.

Sec. 47-79. Collection of taxes and assessments. (a) Taxes, assessments, including special assessments, and other charges of this state or of any political subdivision, or of any special improvement district, or any other taxing or assessing authority shall be assessed against and collected on each individual unit, each of which shall be carried on the tax books as a separate and distinct entity for that purpose and not on the building or property as a whole. Neither the building, the property nor any of the common areas and facilities shall be deemed to be a parcel, but each unit shall be deemed to have an undivided interest therein and assessments against any such unit shall include such proportionate undivided interest. In the event the land or the building, including common areas and facilities, is separately owned, and leased to the unit owner for a period of not less than fifty years and such lease, duly recorded, provides that the lessee shall pay all such taxes, such unit and its percentage of undivided interest in the common areas and facilities shall be deemed to be a parcel and shall be separately assessed and taxed in the name of the lessee.

(b) No forfeiture or sale for delinquent taxes may be made other than against the individual unit on which the taxes are delinquent and no forfeiture or sale of the improvements or the property as a whole for delinquent real property taxes, special assessments or charges shall ever divest or in any manner affect the title to any individual unit so long as the real property taxes and duly levied share of special assessment charges on the individual unit are currently paid.

(1963, P.A. 605, S. 20; 1971, P.A. 813, S. 9; P.A. 76-308, S. 15, 36.)

History: 1971 act provided for payment of taxes in a leasehold condominium by the lessee; P.A. 76-308 provided that no forfeiture or sale for delinquent taxes may be made except against the individual unit on which the taxes are delinquent.

See Sec. 47-90c re effective date and applicability of chapter.

Cited. 44 CA 517.

CHAPTER 828*

COMMON INTEREST OWNERSHIP ACT

Sec. 47-202. Definitions. In the declaration and bylaws, unless specifically provided otherwise or the context otherwise requires, and in this chapter:

(1) "Affiliate of a declarant" means any person who controls, is controlled by, or is under common control with a declarant. (A) A person "controls" a declarant if the person (i) is a general partner, officer, director, or employer of the declarant, (ii) directly or indirectly or acting in concert with one or more other persons, or through one or more subsidiaries, owns, controls, holds with power to vote, or holds proxies representing, more than twenty per cent of the voting interest in the declarant, (iii) controls in any manner the election of a majority of the directors of the declarant, or (iv) has contributed more than twenty per cent of the capital of the declarant. (B) A person "is controlled by" a declarant if the declarant (i) is a general partner, officer, director, or employer of the person, (ii) directly or indirectly or acting in concert with one or more other persons, or through one or more subsidiaries, owns, controls, holds with power to vote, or holds proxies representing, more than twenty per cent of the voting interest in the person, (iii) controls in any manner the election of a majority of the directors of the person, or (iv) has contributed more than twenty per cent of the capital of the person. Control does not exist if the powers described in this subsection are held solely as security for an obligation and are not exercised.

(2) "Allocated interests" means the following interests allocated to each unit: (A) In a condominium, the undivided interest in the common elements, the common expense liability, and votes in the association; (B) in a cooperative, the common expense liability and the ownership interest and votes in the association; and (C) in a planned community, the common expense liability and votes in the association.

(3) "Assessment" means the sums attributable to a unit and due the association pursuant to section 47-257.

(4) "Association" or "unit owners' association" means the unit owners' association organized under section 47-243.

(5) "Bylaws" means the instruments, however denominated, that contain the procedures for conduct of the affairs of the association regardless of the form in which the association is organized, including any amendments to the instruments.

(6) "Common elements" means (A) in the case of (i) a condominium or cooperative, all portions of the common interest community other than the units; and (ii) a planned community, any real property within a planned community owned or leased by the association, other than a unit, and (B) in all common interest communities, any other interests in real property for the benefit of unit owners which are subject to the declaration.

(7) “Common expenses” means expenditures made by, or financial liabilities of, the association, together with any allocations to reserves.

(8) “Common expense liability” means the liability for common expenses allocated to each unit pursuant to section 47-226.

(9) “Common interest community” means real property described in a declaration with respect to which a person, by virtue of his ownership of a unit, is obligated to pay for a share of (A) real property taxes on, (B) insurance premiums on, (C) maintenance of, (D) improvement of, or (E) services or other expenses related to, common elements, other units or any other real property other than that unit described in the declaration. “Common interest community” does not include an arrangement described in section 47-219a or a covenant described in section 47-219b. For purposes of this subdivision, “ownership of a unit” includes holding a leasehold interest of forty years or more in a unit, including renewal options. “Ownership of a unit” does not include the interest which a resident holds in a mutual housing association, as defined in subsection (b) of section 8-214f, by virtue of either a state contract for financial assistance or an individual occupancy agreement. An association of property owners funded solely by voluntary payments from those owners is not a common interest community.

(10) “Condominium” means a common interest community in which portions of the real property are designated for separate ownership and the remainder of the real property is designated for common ownership solely by the owners of those portions. A common interest community is not a condominium unless the undivided interests in the common elements are vested in the unit owners.

(11) “Conversion building” means a building that at any time before creation of the common interest community was occupied wholly or partially by persons other than purchasers and persons who occupy with the consent of purchasers.

(12) “Cooperative” means a common interest community in which the real property is owned by an association, each of whose members is entitled by virtue of his ownership interest in the association to exclusive possession of a unit.

(13) “Dealer” means a person who owns either six or more units, or fifty per cent or more of all the units, in a common interest community.

(14) “Declarant” means any person or group of persons acting in concert who (A) as part of a common promotional plan, offers to dispose of his interest in a unit not previously disposed of or (B) reserves or succeeds to any special declarant right.

(15) “Declaration” means any instruments, however denominated, that create a common interest community, including any amendments to those instruments.

(16) “Development rights” means any right or combination of rights reserved by a declarant in the declaration to (A) add real property to a common interest community; (B) create units, common elements, or limited common elements within a common interest community; (C)

subdivide units or convert units into common elements; or (D) withdraw real property from a common interest community.

(17) "Dispose" or "disposition" means a voluntary transfer to a purchaser of any legal or equitable interest in a unit, but the term does not include the transfer or release of a security interest.

(18) "Executive board" means the body, regardless of name, designated in the declaration to act on behalf of the association.

(19) "Identifying number" means a symbol or address that identifies only one unit in a common interest community.

(20) "Leasehold common interest community" means a common interest community in which all or a portion of the real property is subject to a lease the expiration or termination of which will terminate the common interest community or reduce its size.

(21) "Limited common element" means a portion of the common elements allocated by the declaration or by operation of subdivision (2) or (4) of section 47-221 for the exclusive use of one or more but fewer than all of the units.

(22) "Master association" means an organization described in section 47-239, whether or not it is also an association described in section 47-243.

(23) "Offer" or "offering" means any advertisement, inducement, solicitation or attempt to encourage any person to acquire any interest in a unit, other than as security for an obligation. An advertisement in a newspaper or other periodical of general circulation, or in any broadcast medium to the general public, of a common interest community not located in this state, is not an offering if the advertisement states that an offering may be made only in compliance with the law of the jurisdiction in which the common interest community is located.

(24) "Person" means an individual, corporation, limited liability company, business trust, estate, trust, partnership, association, joint venture, public corporation, government, governmental subdivision or agency, instrumentality or any other legal or commercial entity.

(25) "Planned community" means a common interest community that is not a condominium or a cooperative. A condominium or cooperative may be part of a planned community.

(26) "Proprietary lease" means an agreement with the association pursuant to which a member is entitled to exclusive possession of a unit in a cooperative.

(27) "Purchaser" means a person, other than a declarant or a dealer, who by means of a voluntary transfer acquires a legal or equitable interest in a unit other than (A) a leasehold interest, including renewal options, of less than twenty years, or (B) as security for an obligation.

(28) "Real property" means any leasehold or other estate or interest in, over, or under land, including structures, fixtures, and other improvements and interests that by custom, usage, or law

pass with a conveyance of land though not described in the contract of sale or instrument of conveyance. “Real property” includes parcels with or without upper or lower boundaries, and spaces that may be filled with air or water.

(29) “Record”, used as a noun, means information that is inscribed on a tangible medium or that is stored in an electronic or other medium and is retrievable in perceivable form.

(30) “Residential purposes” means use for dwelling or recreational purposes, or both.

(31) “Rule” means a policy, guideline, restriction, procedure or regulation of an association, however denominated, which is adopted by an association pursuant to section 47-261b which is not set forth in the declaration or bylaws and which governs the conduct of persons or the use or appearance of property.

(32) “Security interest” means an interest in real property or personal property, created by contract or conveyance, which secures payment or performance of an obligation. “Security interest” includes a lien created by a mortgage, deed of trust, trust deed, security deed, contract for deed, land sales contract, lease intended as security, assignment of lease or rents intended as security, pledge of an ownership interest in an association, and any other consensual lien or title retention contract intended as security for an obligation.

(33) “Special declarant rights” means rights reserved for the benefit of a declarant to (A) complete improvements indicated on surveys and plans filed with the declaration or, in a cooperative, to complete improvements described in the public offering statement pursuant to subdivision (2) of subsection (a) of section 47-264; (B) exercise any development right; (C) maintain sales offices, management offices, signs advertising the common interest community, and models; (D) use easements through the common elements for the purpose of making improvements within the common interest community or within real property which may be added to the common interest community; (E) make the common interest community subject to a master association; (F) merge or consolidate a common interest community with another common interest community of the same form of ownership; (G) appoint or remove any officer of the association or any master association or any executive board member during any period of declarant control; (H) control any construction, design review or aesthetic standards committee or process; (I) attend meetings of the unit owners and, except during an executive session, the executive board; or (J) have access to the records of the association to the same extent as a unit owner.

(34) “Time share” means a right to occupy a unit or any of several units during five or more separated time periods over a period of at least five years, including renewal options, whether or not coupled with an estate or interest in a common interest community or a specified portion thereof.

(35) “Unit” means a physical portion of the common interest community designated for separate ownership or occupancy, the boundaries of which are described pursuant to subdivision (5) of subsection (a) of section 47-224. If a unit in a cooperative is owned by a unit owner or is sold, conveyed, voluntarily or involuntarily encumbered or otherwise transferred by a unit

owner, the interest in that unit which is owned, sold, conveyed, encumbered or otherwise transferred is the right to possession of that unit under a proprietary lease, coupled with the allocated interests of that unit, and the association's interest in that unit is not thereby affected.

(36) "Unit owner" means a declarant or other person who owns a unit, or a lessee of a unit in a leasehold common interest community whose lease expires simultaneously with any lease the expiration or termination of which will remove the unit from the common interest community, but does not include a person having an interest in a unit solely as security for an obligation. In a condominium or planned community, the declarant is the owner of any unit created by the declaration. In a cooperative, the declarant is treated as the owner of any unit to which allocated interests have been allocated until that unit has been conveyed to another person.

TITLE 48
EMINENT DOMAIN
CHAPTER 835

Sec. 48-1. United States; ceding jurisdiction to. (a) The consent of the state of Connecticut is given, in accordance with the seventeenth clause, eighth section, of the first article of the Constitution of the United States, to the acquisition by the United States, by purchase, condemnation or otherwise, of any land in this state required for customhouses, courthouses, post offices, arsenals or other public buildings or for any other purposes of the government. Exclusive jurisdiction in and over any land so acquired by the United States is ceded to the United States for all purposes except the service of all civil and criminal process of the courts of this state and as provided in subsection (b) of this section; but the jurisdiction so ceded shall continue no longer than the United States owns such land. The jurisdiction ceded shall not vest until the United States has acquired the title to such lands by purchase, condemnation or otherwise; and, so long as such lands remain the property of the United States when acquired as aforesaid, the same shall be exempt from all state, county and municipal taxation, assessment or other charges.

(b) The Governor may accept from the appropriate federal authority on behalf of the state retrocession of full or partial jurisdiction over any land provided for in subsection (a) of this section. Documents concerning such retrocession shall be filed in the office of the Secretary of the State and recorded in a like manner as the original land acquisition by the United States.

TITLE 49
MORTGAGES AND LIENS
CHAPTER 846

Sec. 49-31. Actions against the state. In any action to foreclose a mortgage or lien on any land in which the state, or any officer or agent thereof, claims to have an interest subordinate to that of the party seeking the foreclosure, the state, or such officer or agent, as the case may be, may be made a party defendant, and such interest may be foreclosed in the same manner and

with the same effect as if such interest were held by an individual, except that no judgment may be rendered against the state or any officer or agent for money or costs of suit.

CHAPTER 847*

LIENS

Sec. 49-73a. Liens on proceeds of fire insurance for outstanding municipal taxes. The interest of each person in the proceeds of any policy issued by an insurance company providing fire insurance coverage for loss or damages caused by fire on an item of real estate, including any policy written pursuant to the provisions of section 38a-670, provided the amount of the proceeds for the loss payable under such policy is five thousand dollars or more, shall be subject to any tax lien on such item of real estate continued pursuant to the provisions of section 12-173. No such lien shall be valid unless the tax collector of the municipality wherein such item of real estate is situated makes and files in the office of the town clerk a certificate of lien, pursuant to the provisions of section 12-173, giving notice of his intention to claim against such proceeds. Such lien shall exist from the fifteenth day succeeding the date of entry of such certificate in the land records. Any such lien may be discharged in accordance with said section 12-173.

Sec. 49-73b. Municipalities authorized to recover expenses. Liens on real estate and fire insurance proceeds. (a) Any municipality that has incurred expenses for the inspection, repair, demolition, maintenance, removal or other disposition of any real estate in order to secure such real estate, to remedy a blighted condition on such real estate or to make it safe and sanitary under any provision of the general statutes or any municipal building, health, housing or safety codes or regulations shall have the right to recover such expenses from the owner of the real estate for which such expenses were incurred.

(b) The interest of each person in such real estate shall be subject to a lien for the payment of such expenses, which lien shall take precedence over any other encumbrance except municipal tax assessments on such real estate. No such lien shall be valid, unless the municipality, not later than the date thirty days after the date on which such work has ceased, files a certificate of such lien and gives notice to the owner of the real estate in the same manner as provided in section 49-34. Simultaneous with the filing, the municipality shall make reasonable efforts to mail a copy of the certificate by first class mail to the lienholder's current or last-known address.

(c) The interest of each person in the proceeds of any policy providing insurance coverage issued by an insurance company for a loss to a covered residential or commercial structure, including any policy written pursuant to the provisions of section 38a-670, shall be subject to a lien on such proceeds for the expenses incurred by a municipality pursuant to the provisions of subsection (a) of this section, provided such municipality, within thirty days after such work has ceased, files a certificate of such lien and gives notice to such interested person in the same manner as provided in section 49-34.

(d) Any municipal lien filed pursuant to the provisions of this section may be foreclosed in the same manner as a mortgage.

(e) Any certificate of lien filed pursuant to this section shall exist from the fifteenth day succeeding the date of entry of such certificate in the land records.

(f) Any municipal lien filed pursuant to this section may be discharged or dissolved in the manner provided in sections 49-35a to 49-37, inclusive.

(g) Nothing in this section shall prevent an insured owner, mortgagee, assignee or other interested party from negotiating a dissolution of any such lien on the insurance proceeds, enabling the insurance company to disburse said proceeds.

(h) The provisions of this section shall not apply to policies on single-family or two-family dwellings, unless such dwellings are residential properties owned by a registrant subject to section 7-148ii.

Sec. 49-73c. Certificate of lien to constitute constructive notice. Each certificate of lien filed pursuant to the provisions of sections 12-172 and 49-73a to 49-73i, inclusive, shall constitute constructive notice of the existence of the lien and the claim of the municipality against any such interest in such item of real estate or in such proceeds to the insurance company and to any person having an insurable interest in the real estate or an interest in the proceeds.

Sec. 49-73d. Insurance company to notify town clerk of demand in writing of a statement of liens. (a) Prior to the payment of any insurance proceeds for loss or damage to real estate caused by fire, provided the amount of the proceeds for the loss payable under the policy is five thousand dollars or more, the insurance company required to pay such proceeds shall notify the town clerk of the town in which such loss or damage has been sustained and demand in writing, by registered or certified mail, that a statement indicating the amount of all liens filed pursuant to sections 49-73a and 49-73b be delivered to such insurance company at a specified address, in person or by registered or certified mail, within twenty days from the date of receipt by the town clerk of such demand. Upon the failure of the town clerk to notify the insurance company of the existence of any such liens in said manner, the right of the municipality to claim against any such proceeds shall terminate and the lien thereon shall be dissolved. The insurance company may rely conclusively upon the amount of the taxes or expenses due as set forth in such notice of lien in making any payments of proceeds to any person.

(b) Within thirty days of receipt of a notice of lien received from the town clerk pursuant to subsection (a) of this section and a final determination of the insurance company's obligation to pay fire insurance proceeds, the insurance company shall pay all or a portion of the proceeds otherwise payable to the insured directly to the municipality in satisfaction of the total amount of delinquent real estate taxes or incurred expenses as set forth on the certificate of lien and shall deduct the amount thereof from the proceeds otherwise payable to the insured. A receipt by the town clerk of the municipality shall be evidence of payment of such amount by the insurance company on account of its liability under its policy to the insured.

(P.A. 79-342, S. 4; P.A. 80-207, S. 2, 7.)

Sec. 49-73e. Precedence and priority of liens. The liens filed pursuant to sections 49-73a and 49-73b shall take precedence over any claim of right of an insured owner, mortgagee, assignee or

other interested party except as otherwise provided by section 49-73b. The lien filed pursuant to section 49-73a shall take precedence over the lien

Sec. 49-73f. Municipal ordinance providing for release or return of insurance proceeds. Any municipality may adopt an ordinance providing for the release or return to the insured of any proceeds subject to a lien, to which it would otherwise be entitled, provided the insured agrees with the municipality to restore the affected premises to at least the same condition that it was in prior to the time that such lien of the municipality arose, subject to such conditions as such ordinance shall provide in order to guarantee performance of such obligation.

Sec. 49-73g. Insurance company not to be held liable for payments to municipality. An insurance company shall not be liable to any insured owner, mortgagee, assignee or other interested party for any amounts paid by it to a municipality pursuant to the provisions of sections 12-172 and 49-73a to 49-73i, inclusive, and in reliance upon information contained in any statement provided by a municipality pursuant to section 49-73d. When acting in accordance with the provisions of sections 12-172 and 49-73a to 49-73i, inclusive, an insurance company shall not be held liable in any manner and shall not be deemed in violation of section 38a-816 relating to unfair claims practices for any action taken by it, including withholding payment of any insurance proceeds otherwise payable or for the release or disclosure of any information by it under sections 12-172 and 49-73a to 49-73i, inclusive.

Sec. 49-73h. Applicability of lien provisions. Sections 12-172 and 49-73a to 49-73i, inclusive, shall apply to all policies of fire insurance delivered, issued for delivery or renewed after October 1, 1979. Each insurer licensed to do business in this state shall notify its insureds of the provisions of said sections upon issuance or renewal of policies of fire insurance covering real estate located in this state.

Sec. 49-73i. Provisions re liens on insurance proceeds not to be deemed to affect other liens on real estate. The provisions of sections 12-172 and 49-73a to 49-73i, inclusive, shall not be deemed or construed to alter or impair the right of a municipality to acquire or enforce any lien against real property but shall be in addition to any other right provided by law to acquire or enforce such right.

Sec. 52-565a. Liability of drawer for dishonored check. Service charge on drawer for dishonored check. (a) A drawer negotiating a check who knows or should know that payment of such check will be refused by the drawee bank either because the drawer has no account with such bank or because the drawer has insufficient funds on deposit with such bank shall be liable to the payee for damages, in addition to the face amount of the check, provided the payee has presented such check for payment, the check is dishonored and the drawer fails to pay the face amount of such check within thirty days following the date of mailing by the payee of the written demand for payment as provided in subsection (f) of this section.

(b) In the case of a drawer negotiating a check who knows or should know that payment of such check will be refused by the drawee bank because the drawer has no account with such bank, such damages shall be in an amount to be determined by the court in light of the circumstances, but in no event shall such amount be greater than the face amount of the check or seven hundred fifty dollars, whichever is less.

(c) In the case of a drawer negotiating a check who knows or should know that payment of such check will be refused by the drawee bank because the drawer has insufficient funds on deposit with such bank, such damages shall be in an amount to be determined by the court in light of the circumstances, but in no event shall such amount be greater than the face amount of the check or four hundred dollars, whichever is less.

(d) The drawer shall not be liable to the payee for the damages provided for by this section if: (1) The drawer gave such check as payment for residential service supplied by a gas, electric, steam, telephone or water utility; (2) the drawer gave such check as payment for the rental of residential premises; or (3) the drawer gave such check as repayment of all, or a portion of, a debt secured by collateral which the payee has repossessed.

(e) The damages provided for in this section shall be available only to those persons or entities which post or otherwise give conspicuous notice to the public of the damages which may be imposed pursuant to this section. Such notice shall set forth: (1) The damages that may be imposed if a check is dishonored; (2) the section of the general statutes authorizing imposition of such damages; and (3) that criminal penalties also may apply.

(f) The written demand for payment on the dishonored check shall be in the form prescribed by subsection (g) of this section and shall be sent to the drawer’s last-known residence address or last-known place of business (1) by first class mail and certified mail return receipt requested with delivery restricted to the drawer, or (2) by first class mail or regular mail supported by an affidavit of service by mail. Such written demand for payment shall be sent on or after the date the payee received notice that such check had been dishonored. Such affidavit of service by mail shall provide substantially as follows:

STATE OF } AFFIDAVIT OF SERVICE

} BY MAIL

COUNTY OF }

...., being first duly sworn on oath, deposes and states that he/she is of legal age and that on (date) ...., 20.., he/she served the attached Written Demand for Payment, by placing a true and correct copy thereof securely enclosed in an envelope addressed as follows:

....

....

....

....

and deposited the same, with postage prepaid, in the United States mails at ...., ...

....

(Signature)

Subscribed and sworn to before me this .... day of ...., 20.. .

....

Notary Public

.... County, ...

(SEAL)

(g) The written demand for payment required by subsection (f) of this section shall be printed in at least ten-point type in both English and Spanish and shall include the following: (1) The name and last-known address of the drawer; (2) the amount and date of the dishonored check; (3) the bank upon which the check was drawn; (4) the name of the payee; (5) the reason the check was dishonored; (6) the address to which payment should be delivered; and (7) an explanation of the damages which may be imposed pursuant to this section in the event the drawer fails to pay the face amount of the dishonored check.

(h) The penalties provided for in this section shall not apply to any check for which payment has been stopped by the drawer or to any check where the drawer has raised a reasonable defense with respect to the validity of the underlying debt.

(i) Notwithstanding the provisions of this section, in the case of a drawer who negotiates a check which is dishonored, the payee or its assignee may impose on the drawer a service charge of up to twenty dollars, provided, no such service charge may be imposed if (1) the drawer has stopped payment on the check, (2) the check was stolen, or (3) the drawer has raised a reasonable defense with respect to the validity of the underlying debt. The drawer shall not be liable under this subsection for more than one such service charge for each dishonored check.

(P.A. 86-248; P.A. 97-207, S. 2; P.A. 98-77; P.A. 03-196, S. 19.)

History: P.A. 97-207 added new Subsec. (i) re service charge for dishonored check; P.A. 98-77 deleted provisions requiring the payee to send a second written demand for payment to the drawer and specifying the form, content and manner of delivery of such second demand; P.A. 03-196 amended Subsec. (f) by inserting subdivision designators, making a technical change in Subdiv. (1) and adding provisions and form in Subdiv. (2) to allow written demand for payment on dishonored check to be sent by first class mail or regular mail supported by an affidavit of service by mail.