



John L. Salomone
Town Manager

TOWN OF NEWINGTON

131 CEDAR STREET
NEWINGTON, CONNECTICUT 06111

MAYOR STEPHEN WOODS

NEWINGTON TOWN COUNCIL

**Conf. Room L-101 (Lower Level) – Town Hall
131 Cedar Street**

**AGENDA
May 12, 2015
7:00 p.m.**

- I. PLEDGE OF ALLEGIANCE
- II. ROLL CALL
- III. PUBLIC PARTICIPATION – IN GENERAL (**In Person/Via Telephone: 860-665-8736**)
(3 MINUTE TIME LIMIT PER SPEAKER ON ANY ITEM)
- IV. CONSIDERATION OF OLD BUSINESS (**Action May Be Taken**)
 - A. Establish Library Renovation/Addition Building Committee
 1. Establish and Charge Committee
 2. Appoint Members
 - B. Agent of Record
- V. CONSIDERATION OF NEW BUSINESS (**Action May be Taken by Waiving the Rules**)
 - A. Trash and Recycling Disposal Contract Extensions
 - B. Town Council Resolution Opposing House Bill 6851 (Establishing a Transit Corridor Development Authority) (**Action Requested**)
 - C. Town Council Resolution Opposing Substitute Bill 1 (Establishing a Statewide Motor Vehicle Property Tax Collection System)
 - D. Blight Update
- VI. RESIGNATIONS/APPOINTMENTS (**Action May Be Taken**)
 - A. Appointments to Boards and Commissions
 1. Affordable Housing Monitoring Agency
 2. Commission on Aging and Disabled
 3. Balf-Town Committee
 4. Board of Education Roof Replacement Project Building Committee
 5. Capitol Region Council of Governments
 6. Central Connecticut Health District Board of Directors
 7. Committee on Community Safety
 8. Conservation Commission
 9. Development Commission
 10. Downtown Revitalization Committee

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11. Employee Insurance & Pension Benefits Committee
12. Environmental Quality Commission
13. Board of Ethics
14. Fair Rent Commission
15. Newington Housing Authority
16. Human Rights Commission
17. Newington School Career Technical Program Renovation Project Building Committee
18. Open Space Committee
19. Board of Parks and Recreation
20. School Improvements Project Building Committee
21. STEM Academy PBC
22. Senior & Disabled Center Roof Replacement Project Building Committee
23. Standing Insurance Committee
24. Town Hall Renovations Project Building Committee
25. Town Plan & Zoning Commission
26. Tri-Town Community Cable Access
27. Vehicle Appeals Board
28. West Meadow Cemetery Expansion Project Building Committee
29. Zoning Board of Appeals

VII. TAX REFUNDS (**Action Requested**)

VIII. MINUTES OF PREVIOUS MEETINGS

- A. Special Meeting, April 21, 2015
- B. Regular Meeting, April 28, 2015

IX. WRITTEN/ORAL COMMUNICATIONS FROM THE TOWN MANAGER, OTHER TOWN AGENCIES AND OFFICIALS, OTHER GOVERNMENTAL AGENCIES AND OFFICIALS AND THE PUBLIC

X. COUNCIL LIAISON/COMMITTEE REPORTS

XI. PUBLIC PARTICIPATION – IN GENERAL (**In Person/Via Telephone: 860-665-8736**)
(3 MINUTE TIME LIMIT PER SPEAKER ON ANY ITEM)

XII. REMARKS BY COUNCILORS

XIII. ADJOURNMENT



John Salomone
Town Manager

TOWN OF NEWINGTON

131 CEDAR STREET
NEWINGTON, CONNECTICUT 06111

OFFICE OF THE TOWN MANAGER

MEMORANDUM

To: Newington Town Council
From: John Salomone, Town Manager
Date: May 08, 2015
Re: Library Renovation Project Building Committee

At the April 28 Town Council meeting, the Council, Library Board of Trustees and staff discussed the formation of a building committee to oversee potential renovations/expansion to the Lucy Robbins Welles Library. The item will appear on the May 12 agenda for additional discussion.

A resolution is attached for discussion and consideration if the Council wishes to take action to create the committee and appoint committee members,

Attach,

AGENDA ITEM: IV.B.

DATE: 5-12-15

RESOLUTION NO.: _____

RESOLVED; that in accordance with Section 8-40 of the Newington Code of Ordinances, the Newington Town Council hereby establishes a Library Renovations/Addition Project Building Committee, comprised of (#) members; of which (#) shall be representatives of the Town Council, (#) shall be representatives of the Library Board of Trustees and (#) shall be members of the public; and

BE IT FURTHER RESOLVED; that said Committee is charged to work with the Town Manager (or his/her designee) and other appropriate Town staff in the oversight of renovations to the Lucy Robbins Welles Library, and shall do such work in accordance with Chapter 8, Article X (Project Building Committees) of the Code of Ordinances; and

BE IT FURTHER RESOLVED; that said Committee is charged to work in cooperation with the Town Hall Renovations Project Building Committee regarding the current Town Hall Renovations/Addition Project; and

BE IT FURTHER RESOLVED; that the Newington Town Council hereby appoints the following members to the Library Renovations/Addition Project Building Committee:

(To Be Determined)

Note: Public members of the Committee will serve terms of May 12, 2015 – indefinite; Town Council members of the Committee will serve terms concurrent with the Town Council term; Library Board of Trustees members will serve terms concurrent with the Board term.

MOTION BY: _____

SECONDED BY: _____

VOTE: _____



John Salomone
Town Manager

TOWN OF NEWINGTON

131 CEDAR STREET
NEWINGTON, CONNECTICUT 06111

OFFICE OF THE TOWN MANAGER

MEMORANDUM

To: John Salomone, Town Manager
From: Jeff Baron, Director of Administrative Services
Date: April 14, 2015
Re: Insurance Agent Selection

The Standing Insurance Committee met on April 6th to interview prospective insurance Agents of Record for the Town's property, casualty and liability insurance program. The Committee interviewed two firms, Peoples United Insurance Agency of Hartford and USI Insurance Services of Meriden. Following interviews the Committee unanimously voted to recommend that the Town Council appoint USI Insurance Services as the Agent of Record for the three year period from July 1, 2015 through June 30, 2018. USI Insurance Services' fee would be \$22,500 per year, for a three year total of \$67,500.

The Standing Insurance Committee was impressed with USI's ability to articulate insurance issues and coverage impacting the Town, their impressive list of municipal clients, the collaborative approach they proposed to use in responding to the Town's needs, and the various software products and opportunities that would be afforded to the Town that are not currently available through People's United Insurance Agency. The minutes of the Standing Insurance Committee meeting are attached. The motion in the minutes refers to a maximum fee of \$75,000. Their original fee proposal was for \$75,000, but was subsequently negotiated down to the \$67,500 level. Please place appointment of an Agent of Record on the Town Council's Agenda.

TOWN OF NEWINGTON
STANDING INSURANCE COMMITTEE
SPECIAL MEETING MINUTES

April 6, 2015

Town Hall Conference Room L100

- I. Call to order – Chairperson Castelle called the meeting to order at 7:05 PM.
- II. Roll call – members present: Clarke Castelle, Chairperson; Dave Nagel; Sharon Braverman; Paul Vessella; and Cheryl Constantine. Others present: Lou Jachimowicz, Chief Finance and Operations Officer; and Jeff Baron, Director of Administrative Services.
- III. Public participation – None.
- IV. Administrative procedures - There are two Agent of Record firms to be interviewed, People’s United Insurance Agency and USI Insurance Services. Mr. Baron had distributed a set of questions via e-mail to Committee members prior to the meeting date. It was agreed that Mr. Baron would ask the prepared questions to each firm to allow members to focus on the responses. Members would also follow up with individual questions. Chairperson Castelle reviewed the ancillary coverage that the Town has with carriers other than CIRMA; specifically crime, underground pollution liability and cyber liability. Ms. Constantine recused herself from any votes or discussion that involved the Travelers Insurance, who is her employer.
- V. Agent of Record Interviews – People’s United Insurance Agency, R.C. Knox Division, was represented by Fred Tanguay and John Rose, and they were interviewed first. USI Insurance Services, represented by Bill Guerrero, Rachel Merritt, Cecile May, and Dan Devin, was interviewed second. Both started with a presentation, followed by responses to questions from the Committee and Mr. Baron. Each interview lasted between forty five minutes to one hour.
- VI. Consider and take action on Agent of Record selection recommendation – Each Committee member stated their impressions of each firm’s interview. The consensus was that the Committee more comfortable with USI Insurance Services. The Committee felt that USI did a better job in explaining coverage issues, offered additional options to the Town in terms of benchmarking where Newington was in terms of other Connecticut Towns of a similar size. There was a lot of experience within the USI team. They provided value added services. They collaborated well and offered new ideas. The software options USI offered were better. Ms. Braverman then made a motion that the Standing Insurance Committee recommend

to the Newington Town Council that the firm of USI Insurance Services, LLC be appointed as the Town's Agent of Record for the period from July 1, 2015 through June 30, 2018, based on the contents of their written proposal, which includes a maximum total fee of \$75,000, and their interview with the Committee. A second to the motion was made by Ms. Constantine. The motion passed unanimously by a vote 5 YES to 0 NO. Staff was directed to attempt to negotiate a lower fee with USI Insurance Services.

- VII. Any other business pertinent to the Committee – Ms. Braverman asked about two matters that arose during the interviews: slips, trips and falls at John Paterson School and the Committee's relationship with the Employee Health and Safety Committee.
- VIII. Public participation – None.
- IX. Response to public participation - None.
- X. Adjournment – The meeting adjourned at 9:32 PM.

Respectfully submitted,

Jeff Baron

Jeff Baron
Director of Administrative Services

AGENDA ITEM: IV.B.

DATE: 5-12-15

RESOLUTION NO. _____

RESOLVED:

Pursuant to §8-28 of the Newington Code of Ordinances, the Newington Town Council hereby appoints the firm of USI Insurance Services as Agent of Record for the Town of Newington for the period covering July 1, 2015 through June 30, 2018 for the purposes of soliciting, negotiating, placing, overseeing and monitoring the Town's property, casualty and liability insurance package. The fee for this appointment shall be as follows:

2012-13	\$ 22,500.00
2013-14	\$ 22,500.00
2014-15	\$ 22,500.00

MOTION BY: _____

SECONDED BY: _____

VOTE: _____



John Salomone
Town Manager

TOWN OF NEWINGTON

131 Cedar Street Newington, Connecticut 06111

Highway Department

Tom Molloy
Highway Superintendent

Memorandum

To: John Salomone
From: Tom Molloy
Date: May 07, 2015
Re: Trash/Recycling Disposal Contract Extensions

Discussions regarding trash disposal (Covanta Energy) and recycling disposal (Murphy Road Recycling) contract extensions have resulted in final offers from both vendors. The proposed extensions will commence November 16, 2015 and conclude June 30, 2018.

Logistically, there are two options for trash and recycling disposal; Covanta Bristol or MIRA of Hartford (Formerly CRRA). Trash disposal will increase from \$58.16 per ton to \$61.11 per ton. Due to a drastic downturn in the recycling market, rebates currently at \$22.50 per ton will be reduced to \$5.00 per ton.

Trash disposal cost analysis beginning November 16, 2015

MSW VENDOR	ANNUAL TONNAGE	PRICE PER TON	ANNUAL COSTS	DIFFERENCE
Covanta Bristol	8400	\$ 61.11	\$ 513,324.00	\$ -
MIRA Hartford	8400	\$ 64.00	\$ 537,600.00	\$ 24,276.00

BULKY WASTE	ANNUAL TONNAGE	PRICE PER TON	ANNUAL COSTS	DIFFERENCE
Covanta Bristol	300	\$ 61.11	\$ 18,333.00	\$ -
MIRA Hartford	300	\$ 85.00	\$ 25,500.00	\$ 7,167.00

MATTRESS	UNITS	UNIT COST	ANNUAL COSTS	DIFFERENCE
Covanta Bristol	988	\$ 10.00	\$ 9,880.00	
MIRA Hartford	988	\$ 30.00	\$ 29,640.00	\$ 19,760.00

BOX SPRING	UNITS	UNIT COST	ANNUAL COSTS	DIFFERENCE
Covanta Bristol	523	\$ -	\$ -	
MIRA Hartford	523	\$ 30.00	\$ 15,690.00	\$ 15,690.00

Total trash disposal savings, Covanta Bristol over MIRA Htfd \$ 66,893.00

Recycling rebate analysis beginning November 16, 2015

RECYCLING VENDOR	ANNUAL TONNAGE	PRICE PER TON	ANNUAL REBATE	DIFFERENCE
Murphy Road*	2800	\$ 5.00	\$ 14,000.00	\$ -
MIRA Hartford**	2800	\$ 5.00	\$ 14,000.00	\$ -

* Guaranteed \$5.00 per ton rebate

** No guarantee, rate set to cost of operations and market conditions

** May be charged for recyclables delivered based on market conditions



John Salomone
Town Manager

TOWN OF NEWINGTON

131 CEDAR STREET
NEWINGTON, CONNECTICUT 06111

OFFICE OF THE TOWN MANAGER

MEMORANDUM

To: Newington Town Council
From: John Salomone, Town Manager
Date: May 7, 2015
Re: House Bill 6851

Attached is the resolution transmitted to me by Dave Nagel of the Newington Town Council. Counselor Nagel requested this resolution appear on the May 12, 2015 agenda for consideration.

Attach.

AGENDA ITEM: V.B.

DATE: 5-12-15

RESOLUTION NO. _____

WHEREAS, the House Bill 6851 as amended in April 2015 would establish a
Transit Corridor Development Authority; and

WHEREAS, the Transit Corridor Development Authority would have broad
powers to establish a Transit Development Authority development district
within a one-half mile radius of a transit station; and

WHEREAS, there are two transit stations in Newington whose surrounding area
would fall under the jurisdiction of the Transit Corridor Development
Authority; and

WHEREAS, the Town of Newington would have limited representation in
deciding Transit Corridor Development Authority actions affecting the
town; and

WHEREAS, local land use and development decisions are best made by town
residents themselves; and

WHEREAS, town residents have publicly expressed opposition to this bill;

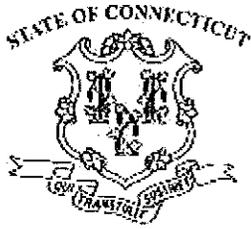
NOW, THEREFORE, BE IT RESOLVED, that the Newington Town Council
strongly opposes House Bill 6851; and

BE IT FURTHER RESOLVED, that copies of this resolution be sent to the
Town's legislative delegation.

MOTION BY: _____

SECONDED BY: _____

VOTE: _____



General Assembly

January Session, 2015

Governor's Bill No. 6851

LCO No. 3905



Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:

REP. SHARKEY, 88th Dist.
REP. ARESIMOWICZ, 30th Dist.
SEN. LOONEY, 11th Dist.
SEN. DUFF, 25th Dist.

AN ACT ESTABLISHING THE CONNECTICUT TRANSIT CORRIDOR DEVELOPMENT AUTHORITY.

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

- 1 Section 1. (NEW) (*Effective October 1, 2015*) (a) For purposes of this
2 section and sections 2 to 9, inclusive, of this act:
- 3 (1) "Authority" means the Connecticut Transit Corridor
4 Development Authority created pursuant to this section;
- 5 (2) "Authority development project" means a project occurring
6 within the boundaries of a Connecticut Transit Corridor Development
7 Authority development district;
- 8 (3) "Connecticut Transit Corridor Development Authority
9 development district" or "development district" means the area within
10 a one-half mile radius of any transit station;

11 (4) "Department" means the Department of Transportation;

12 (5) "State-wide transportation investment program" means the
13 planning document developed and updated at least every four years
14 by the department in compliance with the requirements of 23 USC 135,
15 listing all transportation projects in the state expected to receive federal
16 funding during the four-year period covered by the program; and

17 (6) "Transit station" means any passenger railroad station or bus
18 rapid transit station that is operational, or for which the department
19 has initiated planning or that is included in the state-wide
20 transportation investment program.

21 (b) There is hereby established and created a body politic and
22 corporate, constituting a public instrumentality and political
23 subdivision of the state established and created for the performance of
24 an essential public and governmental function, to be known as the
25 Connecticut Transit Corridor Development Authority. The authority
26 shall not be construed to be a department, institution or agency of the
27 state.

28 (c) (1) The powers of the authority shall be vested in and exercised
29 by a board of directors, which shall consist of eleven members: (A)
30 Four appointed by the Governor; (B) one appointed jointly by the
31 speaker of the House of Representatives and the president pro tempore
32 of the Senate; (C) one appointed jointly by the majority leaders of the
33 House of Representatives and the Senate; (D) one appointed jointly by
34 the minority leaders of the House of Representatives and the Senate;
35 and (E) the Secretary of the Office of Policy and Management and the
36 Commissioners of Transportation, Housing and Economic and
37 Community Development, or their designees, who shall serve as ex
38 officio members of the board, with the right to vote.

39 (2) In addition to the members listed under subdivision (1) of this
40 subsection, the chief elected official of each municipality in which an
41 authority development project is planned shall serve as an ad hoc,

42 nonvoting member of the board for matters affecting such project.

43 (3) The Governor shall designate the chairperson of the board from
44 among the voting members. All initial appointments shall be made not
45 later than thirty days after the effective date of this section. The terms
46 of the initial board members shall be as follows: (A) The four members
47 appointed by the Governor shall serve terms of four years from the
48 date of appointment; (B) the member appointed jointly by the speaker
49 of the House of Representatives and the president pro tempore of the
50 Senate shall serve a term of two years from the date of appointment;
51 (C) the member appointed jointly by the majority leaders of the House
52 of Representatives and the Senate shall serve a term of two years from
53 the date of appointment; and (D) the member appointed jointly by the
54 minority leaders of the House of Representatives and the Senate shall
55 serve a term of two years from the date of appointment. Thereafter, all
56 members shall be appointed by the original appointing authority for
57 four-year terms. Any member of the board shall be eligible for
58 reappointment. Any vacancy occurring other than by expiration of
59 term shall be filled in the same manner as the original appointment for
60 the balance of the unexpired term. The appointing authority for any
61 member may remove such member for misfeasance, malfeasance or
62 wilful neglect of duty.

63 (4) Each member of the board, before commencing such member's
64 duties, shall take and subscribe the oath or affirmation required by
65 article XI, section 1, of the state Constitution. A record of each such
66 oath shall be filed in the office of the Secretary of the State.

67 (5) The board of directors shall maintain a record of its proceedings
68 in such form as it determines, provided such record indicates
69 attendance and all votes cast by each member. Any member who fails
70 to attend three consecutive meetings or who fails to attend fifty per
71 cent of all meetings held during any calendar year shall be deemed to
72 have resigned from the board. A majority of the members of the board
73 shall constitute a quorum, and an affirmative vote by a majority of the

74 members present at a meeting of the board shall be sufficient for any
75 action taken by the board. No vacancy in the membership of the board
76 shall impair the right of a quorum to exercise all the rights and
77 perform all the duties of the board. Any action taken by the board may
78 be authorized by resolution at any regular or special meeting and shall
79 take effect immediately unless otherwise provided in the resolution.
80 The board may delegate to three or more of its members, or its officers,
81 agents or employees, such board powers and duties as it may deem
82 proper.

83 (d) (1) The board of directors shall annually elect one of its members
84 as a vice-chairperson, and shall elect other of its members as officers,
85 adopt a budget and bylaws, designate an executive committee, report
86 semiannually to the appointing authorities with respect to operations,
87 finances and achievement of its economic development objective, be
88 accountable to and cooperate with the state whenever the state may
89 audit the Connecticut Transit Corridor Development Authority or an
90 authority development project or at any other time as the state may
91 inquire as to either, including allowing the state reasonable access to
92 any such project and to the records of the authority.

93 (2) The chairperson of the board, with the approval of the members
94 of the board of directors, shall appoint an executive director of the
95 authority who shall be an employee of the authority and paid a salary
96 prescribed by the members. The executive director shall be the chief
97 administrative officer of the authority and shall supervise the
98 administrative affairs and technical activities of the authority in
99 accordance with the directives of the board. The executive director
100 shall not be a member of the board.

101 (3) Each member of the board of directors shall be entitled to
102 reimbursement for such member's actual and necessary expenses
103 incurred during the performance of such member's official duties, but
104 shall receive no compensation for the performance of such duties.

105 (e) Each member of the board of directors of the authority and the
106 executive director shall execute a surety bond in the penal sum of at
107 least one hundred thousand dollars, or, in lieu thereof, the chairperson
108 of the board shall execute a blanket position bond covering each
109 member, the executive director and the employees of the authority.
110 Each surety bond shall be conditioned upon the faithful performance
111 of the duties of the office or offices covered, executed by a surety
112 company authorized to transact business in this state as a surety and to
113 be approved by the Attorney General and filed in the office of the
114 Secretary of the State. The cost of each bond shall be paid by the
115 authority.

116 (f) No board member shall have or acquire any financial interest in
117 (1) any authority development project, or (2) any property included or
118 planned to be included in any such project or in any contract or
119 proposed contract for materials or services to be used in such project.

120 (g) The authority shall have perpetual succession and shall adopt
121 procedures for the conduct of its affairs in accordance with section 3 of
122 this act. Such succession shall continue as long as the authority has
123 bonds, notes or other obligations outstanding and until its existence is
124 terminated by law, provided no such termination shall affect any
125 outstanding contractual obligation of the authority and the state shall
126 succeed to the obligations of the authority under any contract. Upon
127 the termination of the existence of the authority, all its rights and
128 properties shall pass to and be vested in the state.

129 Sec. 2. (NEW) (*Effective October 1, 2015*) (a) The purposes of the
130 Connecticut Transit Corridor Development Authority shall be to: (1)
131 Stimulate new investment and economic and transit-oriented
132 development within Connecticut Transit Corridor Development
133 Authority development districts; (2) stimulate tourism, art, culture,
134 history, education and entertainment in such development districts
135 through cooperation and coordination with the municipalities wherein
136 each such development district is located, regional organizations and

137 the Department of Economic and Community Development; (3)
138 manage facilities related to authority development projects through
139 contractual agreement or other legal instrument; (4) upon request from
140 the legislative body of a municipality wherein a development district is
141 located, work with such municipality to assist in the development and
142 redevelopment efforts to stimulate the economy of the region; and (5)
143 upon request of the Secretary of the Office of Policy and Management,
144 enter into an agreement for funding to facilitate development or
145 redevelopment within a development district.

146 (b) For the purposes enumerated in subsection (a) of this section, the
147 authority is authorized and empowered to:

148 (1) Have perpetual succession as a body politic and corporate and to
149 adopt procedures for the regulation of its affairs and the conduct of its
150 business, as provided in section 3 of this act;

151 (2) Adopt a corporate seal and alter the same at pleasure;

152 (3) Maintain an office at such place or places as it may designate;

153 (4) Sue and be sued in its own name, plead and be impleaded;

154 (5) Contract and be contracted with;

155 (6) (A) Employ such assistants, agents and other employees as may
156 be necessary or desirable to carry out its purposes, which employees
157 shall not be employees, as defined in subsection (b) of section 5-270 of
158 the general statutes; (B) establish all necessary or appropriate
159 personnel practices and policies, including those relating to hiring,
160 promotion, compensation, retirement and collective bargaining, which
161 need not be in accordance with chapter 68 of the general statutes, and
162 the authority shall not be an employer as defined in subsection (a) of
163 section 5-270 of the general statutes; (C) negotiate and enter into
164 collective bargaining agreements with labor unions; and (D) engage
165 consultants, attorneys and appraisers as may be necessary or desirable

166 to carry out its purposes in accordance with sections 1 to 9, inclusive,
167 of this act;

168 (7) Acquire, lease, purchase, own, manage, hold and dispose of
169 personal property, and lease, convey or deal in or enter into
170 agreements with respect to such property on any terms necessary or
171 incidental to carrying out the purposes set forth in this section;

172 (8) Procure insurance against any liability or loss in connection with
173 its property and other assets, in such amounts and from such insurers
174 as it deems desirable and to procure insurance for employees;

175 (9) Invest any funds not needed for immediate use or disbursement
176 in obligations issued or guaranteed by the United States of America or
177 the state of Connecticut, including the Short Term Investment Fund
178 and the Tax-Exempt Proceeds Fund, and in other obligations that are
179 legal investments for savings banks in this state, and in time deposits
180 or certificates of deposit or other similar banking arrangements
181 secured in such manner as the authority determines;

182 (10) Enter into such memoranda of understanding as the authority
183 deems appropriate to carry out its responsibilities under this section;
184 and

185 (11) Do all acts and things necessary or convenient to carry out the
186 purposes of, and the powers expressly granted by, this section.

187 (c) In addition to the powers enumerated in subsection (b) of this
188 section, the Connecticut Transit Corridor Development Authority shall
189 have the following powers with respect to authority development
190 projects:

191 (1) (A) To acquire by gift, purchase, condemnation, lease or transfer,
192 lands or rights-in-land and to sell and lease or sublease, as lessor or
193 lessee or sublessor or sublessee, any portion of its real property rights,
194 including air space above, and enter into related common area

195 maintenance, easement, access, support and similar agreements, and
196 own and operate facilities associated with authority development
197 projects, provided such activity is consistent with all applicable federal
198 tax covenants of the authority; (B) to transfer or dispose of any
199 property or interest therein acquired by the authority at any time; and
200 (C) to receive and accept aid or contributions from any source of
201 money, labor, property or other thing of value, to be held, used and
202 applied to carry out the purposes of this section, subject to the
203 conditions upon which such grants and contributions are made,
204 including, but not limited to, gifts or grants from any department,
205 agency or instrumentality of the United States or this state for any
206 purpose consistent with this section;

207 (2) In consultation with the chief elected official of the municipality
208 in which an authority development project is located, to condemn
209 properties that may be necessary or desirable to effectuate the
210 purposes of the authority, in accordance with the provisions of part I
211 of chapter 835 of the general statutes;

212 (3) To formulate plans for, acquire, finance and develop, lease,
213 purchase, construct, reconstruct, repair, improve, expand, extend,
214 operate, maintain and market facilities associated with authority
215 development projects, provided such activities are consistent with all
216 applicable federal tax covenants of the authority;

217 (4) To contract and be contracted with, provided if management,
218 operating or promotional contracts or agreements or other contracts or
219 agreements are entered into with nongovernmental parties with
220 respect to property financed with the proceeds of obligations, the
221 interest on which is excluded from gross income for federal income
222 taxation, the board of directors shall ensure that such contracts or
223 agreements are in compliance with the covenants of the authority
224 upon which such tax exclusion is conditioned;

225 (5) To fix and revise, from time to time, and to charge and collect

226 fees, rents and other charges for the use, occupancy or operation of
227 authority development projects, and to establish and revise from time
228 to time procedures concerning the use, operation and occupancy of
229 facilities associated with such projects, including parking rates, rules
230 and procedures, provided such arrangements are consistent with all
231 applicable federal tax covenants of the authority, and to utilize net
232 revenues received by the authority from the operation of such
233 facilities, after allowance for operating expenses and other charges
234 related to the ownership, operation or financing thereof, for other
235 proper purposes of the authority, including, but not limited to,
236 funding of operating deficiencies or operating or capital replacement
237 reserves for such facilities and related parking facilities, as determined
238 to be appropriate by the authority;

239 (6) To engage architects, engineers, attorneys, accountants,
240 consultants and such other independent professionals as may be
241 necessary or desirable to carry out authority development projects;

242 (7) To contract for construction, development, concessions and the
243 procurement of goods and services, and to establish and modify
244 procurement procedures from time to time in accordance with the
245 provisions of section 3 of this act to implement the foregoing;

246 (8) To borrow money and to issue bonds, notes and other
247 obligations of the authority to the extent permitted under section 6 of
248 this act, to fund and refund the same and to provide for the rights of
249 the holders thereof and to secure the same by pledge of assets,
250 revenues and notes;

251 (9) To do anything necessary and desirable, including executing
252 reimbursement agreements or similar agreements in connection with
253 credit facilities, including, but not limited to, letters of credit or policies
254 of bond insurance, remarketing agreements and agreements for the
255 purpose of moderating interest rate fluctuations, to render any bonds
256 to be issued pursuant to section 6 of this act more marketable; and

257 (10) To engage in and contract for marketing and promotional
258 activities for authority development projects under the operation or
259 jurisdiction of the authority.

260 (d) The Connecticut Transit Corridor Development Authority and
261 the Capital Region Development Authority established pursuant to
262 chapter 588x of the general statutes, may enter into a memorandum of
263 understanding pursuant to which: (1) Administrative support and
264 services, including all staff support necessary for the operations of the
265 Connecticut Transit Corridor Development Authority may be
266 provided by the Capital Region Development Authority, and (2)
267 provision is made for the coordination of management and operational
268 activities that may include: (A) Joint procurement and contracting; (B)
269 the sharing of services and resources; (C) the coordination of
270 promotional activities; and (D) other arrangements designed to
271 enhance revenues, reduce operating costs or achieve operating
272 efficiencies. The terms and conditions of such memorandum of
273 understanding, including provisions with respect to the
274 reimbursement by the Connecticut Transit Corridor Development
275 Authority to the Capital Region Development Authority of the costs of
276 such administrative support and services, shall be as the Connecticut
277 Transit Corridor Development Authority and the Capital Region
278 Development Authority determine to be appropriate.

279 Sec. 3. (*Effective October 1, 2015*) The board of directors of the
280 Connecticut Transit Corridor Development Authority shall adopt
281 written procedures, in accordance with the provisions of section 1-121
282 of the general statutes, for: (1) Adopting an annual budget and plan of
283 operations, which shall include a requirement of board approval
284 before the budget or plan may take effect; (2) hiring, dismissing,
285 promoting and compensating employees of the authority, which shall
286 include an affirmative action policy and a requirement of board
287 approval before a position may be created or a vacancy filled; (3)
288 acquiring real and personal property and personal services, which
289 shall include a requirement of board approval for any nonbudgeted

290 expenditure in excess of five thousand dollars; (4) contracting for
291 financial, legal, bond underwriting and other professional services,
292 including a requirement that the authority solicit proposals at least
293 once every three years for each such service that it uses; (5) issuing and
294 retiring bonds, notes and other obligations of the authority; (6)
295 providing loans, grants and other financial assistance, which shall
296 include eligibility criteria, the application process and the role played
297 by the authority's staff and board of directors; and (7) the use of
298 surplus funds.

299 Sec. 4. (*Effective October 1, 2015*) (a) In lieu of the report required
300 under section 1-123 of the general statutes, as amended by this act,
301 within the first ninety days of each fiscal year of the Connecticut
302 Transit Corridor Development Authority, the board of directors of the
303 authority shall submit a report to the Governor, the Auditors of Public
304 Accounts and the joint standing committee of the General Assembly
305 having cognizance of matters relating to finance, revenue and bonding.
306 Such report shall include, but not be limited to, the following: (1) A list
307 of all bonds issued during the preceding fiscal year, including, for each
308 such issue, the financial advisor and underwriters, whether the issue
309 was competitive, negotiated or privately placed, and the issue's face
310 value and net proceeds; (2) a description of each authority
311 development project in which the authority is involved, its location
312 and the amount of funds, if any, provided by the authority with
313 respect to the construction of such project; (3) a list of all outside
314 individuals and firms, including principal and other major
315 stockholders, receiving in excess of five thousand dollars as payments
316 for services; (4) a comprehensive annual financial report prepared in
317 accordance with generally accepted accounting principles for
318 governmental enterprises; (5) the cumulative value of all bonds issued,
319 the value of outstanding bonds and the amount of the state's
320 contingent liability; (6) the affirmative action policy statement, a
321 description of the composition of the work force of the Connecticut
322 Transit Corridor Development Authority by race, sex and occupation

323 and a description of the affirmative action efforts of the authority; and
324 (7) a description of planned activities for the current fiscal year.

325 (b) The board of directors of the authority shall annually contract
326 with a person, firm or corporation for a compliance audit of the
327 authority's activities during the preceding authority fiscal year. The
328 audit shall determine whether the authority has complied with its
329 policies and procedures concerning affirmative action, personnel
330 practices, the purchase of goods and services and the use of surplus
331 funds. The board shall submit the audit report to the Governor, the
332 Auditors of Public Accounts and the joint standing committee of the
333 General Assembly having cognizance of matters relating to finance,
334 revenue and bonding.

335 (c) The board of directors of the Connecticut Transit Corridor
336 Development Authority shall annually contract with a firm of certified
337 public accountants to undertake an independent financial audit of the
338 Connecticut Transit Corridor Development Authority in accordance
339 with generally accepted auditing standards. The board shall submit
340 the audit report to the Governor, the Auditors of Public Accounts and
341 the joint standing committee of the General Assembly having
342 cognizance of matters relating to finance, revenue and bonding.

343 (d) The authority shall designate a contract compliance officer from
344 its staff to monitor compliance of the operations of facilities and
345 parking facilities associated with authority development projects that
346 are under the management or control of the authority, with (1) the
347 provisions of state law applicable to such operations, and (2)
348 applicable requirements of contracts entered into by the authority
349 relating to set-asides for small contractors and minority business
350 enterprises and required efforts to hire available and qualified
351 members of minorities, as defined in section 32-9n of the general
352 statutes. Each year during the period of operations of facilities
353 associated with authority development projects, such officer shall file a
354 written report with the authority as to findings and recommendations

355 regarding such compliance.

356 Sec. 5. (*Effective October 1, 2015*) (a) Any person, including, but not
357 limited to, a state or municipal agency, requesting funds from the state,
358 including, but not limited to, any authority created by the general
359 statutes or any public or special act, with respect to any authority
360 development project shall, at the time it makes such request for funds
361 from the state, present a full and complete copy of its application or
362 request along with any supporting documents or exhibits to the
363 authority for its recommendation and to the Secretary of the Office of
364 Policy and Management. The Connecticut Transit Corridor
365 Development Authority shall, not later than ninety days after receipt
366 of such application or request, prepare and adopt an economic
367 development statement summarizing its recommendations with
368 respect to such application or request and deliver such statement to the
369 state officer, official, employee or agent of the state or authority to
370 whom such application or request was made. The recommendations in
371 such statement shall include contract provisions regarding
372 performance standards, including, but not limited to, project timelines.

373 (b) Notwithstanding any provision of the general statutes, public or
374 special acts, any regulation or procedure or any other law, no officer,
375 official, employee or agent of the state or any authority created by the
376 general statutes or any public or special act shall expend any funds on
377 any authority development project, unless such officer, official,
378 employee or agent has received an economic development statement
379 adopted by the Connecticut Transit Corridor Development Authority
380 pursuant to subsection (a) of this section, except that if no such
381 statement is received by the date ninety days from the date of the
382 initial application or request for such funds, such funds may be
383 expended. If funds are expended pursuant to this subsection in a
384 manner not consistent with the recommendations contained in an
385 economic development statement for such expenditure, the officer,
386 official, employee or agent of the state expending such funds shall
387 respond in writing to the authority, providing an explanation of the

388 decision with respect to such expenditure.

389 (c) The Connecticut Transit Corridor Development Authority shall
390 coordinate the use of all state and municipal planning and financial
391 resources that are or can be made available for any authority
392 development project in which the authority is involved, including any
393 resources available from any quasi-public agency.

394 (d) All state and municipal agencies, departments, boards,
395 commissions and councils shall cooperate with the Connecticut Transit
396 Corridor Development Authority in carrying out the purposes
397 enumerated in section 2 of this act.

398 *Sec. 6. (Effective October 1, 2015)* (a) The board of directors of the
399 Connecticut Transit Corridor Development Authority is authorized
400 from time to time to issue its bonds, notes and other obligations in
401 such principal amounts as in the opinion of the board shall be
402 necessary to provide sufficient funds for carrying out the purposes set
403 forth in section 2 of this act, including the payment, funding or
404 refunding of the principal of, or interest or redemption premiums on,
405 any bonds, notes and other obligations issued by it, whether the bonds,
406 notes or other obligations or interest to be funded or refunded have or
407 have not become due, the establishment of reserves to secure such
408 bonds, notes and other obligations, loans made by the authority and all
409 other expenditures of the authority incident to and necessary or
410 convenient to carry out the purposes set forth in section 2 of this act.

411 (b) Every issue of bonds, notes or other obligations shall be a
412 general obligation of the authority payable out of any moneys or
413 revenues of the authority and subject only to any agreements with the
414 holders of particular bonds, notes or other obligations pledging any
415 particular moneys or revenues. Any such bonds, notes or other
416 obligations may be additionally secured by any grant or contributions
417 from any department, agency or instrumentality of the United States or
418 person or a pledge of any moneys, income or revenues of the authority

419 from any source whatsoever.

420 (c) Notwithstanding any other provision of any law, any bonds,
421 notes or other obligations issued by the authority pursuant to this
422 section shall be fully negotiable within the meaning and for all
423 purposes of title 42a of the general statutes. Any such bonds, notes or
424 other obligations shall be legal investments for all trust companies,
425 banks, investment companies, savings banks, building and loan
426 associations, executors, administrators, guardians, conservators,
427 trustees and other fiduciaries and pension, profit-sharing and
428 retirement funds.

429 (d) Bonds, notes or other obligations of the authority shall be
430 authorized by resolution of the board of directors of the authority and
431 may be issued in one or more series and shall bear such date or dates,
432 mature at such time or times, in the case of any such note, or any
433 renewal thereof, not exceeding the term of years as the board shall
434 determine from the date of the original issue of such notes, and, in the
435 case of bonds, not exceeding thirty years from the date thereof, bear
436 interest at such rate or rates, be in such denomination or
437 denominations, be in such form, either coupon or registered, carry
438 such conversion or registration privileges, have such rank or priority,
439 be executed in such manner, be payable from such sources in such
440 medium of payment at such place or places within or without this
441 state, and be subject to such terms of redemption, with or without
442 premium, as such resolution or resolutions may provide.

443 (e) Bonds, notes or other obligations of the authority may be sold at
444 public or private sale at such price or prices as the board shall
445 determine.

446 (f) Bonds, notes or other obligations of the authority may be
447 refunded and renewed from time to time as may be determined by
448 resolution of the board, provided any such refunding or renewal shall
449 be in conformity with any rights of the holders of such bonds, notes or

450 other obligations.

451 (g) Bonds, notes or other obligations of the authority issued under
452 the provisions of this section shall not be deemed to constitute a debt
453 or liability of the state or of any political subdivision thereof other than
454 the authority, or a pledge of the faith and credit of the state or of any
455 such political subdivision other than the authority, and shall not
456 constitute bonds or notes issued or guaranteed by the state within the
457 meaning of section 3-21 of the general statutes, but shall be payable
458 solely from the funds as provided in this section. All such bonds, notes
459 or other obligations shall contain on the face thereof a statement to the
460 effect that neither the state of Connecticut nor any political subdivision
461 thereof other than the authority shall be obligated to pay the same or
462 the interest thereof except from revenues or other funds of the
463 authority and that neither the faith and credit nor the taxing power of
464 the state of Connecticut or of any political subdivision thereof other
465 than the authority is pledged to the payment of the principal of, or the
466 interest on, such bonds, notes or other obligations.

467 (h) Any resolution or resolutions authorizing the issuance of bonds,
468 notes or other obligations may contain provisions, except as limited by
469 existing agreements with the holders of bonds, notes or other
470 obligations, which shall be a part of the contract with the holders
471 thereof, as to the following: (1) The pledging of all or any part of the
472 moneys received by the authority to secure the payment of the
473 principal of and interest on any bonds, notes or other obligations or of
474 any issue thereof; (2) the pledging of all or part of the assets of the
475 authority to secure the payment of the principal and interest on any
476 bonds, notes or other obligations or of any issue thereof; (3) the
477 establishment of reserves or sinking funds, the making of charges and
478 fees to provide for the same, and the regulation and disposition
479 thereof; (4) limitations on the purpose to which the proceeds of sale of
480 bonds, notes or other obligations may be applied and pledging such
481 proceeds to secure the payment of the bonds, notes or other
482 obligations, or of any issues thereof; (5) limitations on the issuance of

483 additional bonds, notes or other obligations, the terms upon which
484 additional bonds, bond anticipation notes or other obligations may be
485 issued and secured, the refunding or purchase of outstanding bonds,
486 notes or other obligations of the authority; (6) the procedure, if any, by
487 which the terms of any contract with the holders of any bonds, notes or
488 other obligations of the authority may be amended or abrogated, the
489 amount of bonds, notes or other obligations the holders of which must
490 consent thereto and the manner in which such consent may be given;
491 (7) limitations on the amount of moneys to be expended by the
492 authority for operating, administrative or other expenses of the
493 authority; (8) the vesting in a trustee or trustees of such property,
494 rights, powers and duties in trust as the authority may determine,
495 which may include any or all of the rights, powers and duties of any
496 trustee appointed by the holders of any bonds, notes or other
497 obligations and limiting or abrogating the right of the holders of any
498 bonds, notes or other obligations of the authority to appoint a trustee
499 or limiting the rights, powers and duties of such trustee; (9) provision
500 for a trust agreement by and between the authority and a corporate
501 trustee which may be any trust company or bank having the powers of
502 a trust company within or without the state, which agreement may
503 provide for the pledging or assigning of any assets or income from
504 assets to which or in which the authority has any rights or interest, and
505 may further provide for such other rights and remedies exercisable by
506 the trustee as may be proper for the protection of the holders of any
507 bonds, notes or other obligations of the authority and not otherwise in
508 violation of law. Such agreement may provide for the restriction of the
509 rights of any individual holder of bonds, notes or other obligations of
510 the authority. All expenses incurred in carrying out the provisions of
511 such trust agreement may be treated as a part of the cost of operation
512 of the authority. The trust agreement may contain any further
513 provisions which are reasonable to delineate further the respective
514 rights, duties, safeguards, responsibilities and liabilities of the
515 authority, individual and collective holders of bonds, notes and other
516 obligations of the authority and the trustees; (10) covenants to do or

517 refrain from doing such acts and things as may be necessary or
518 convenient or desirable in order to better secure any bonds, notes or
519 other obligations of the authority, or which, in the discretion of the
520 authority, will tend to make any bonds, notes or other obligations to be
521 issued more marketable, notwithstanding that such covenants, acts or
522 things may not be enumerated herein; and (11) any other matters of
523 like or different character, which in any way affect the security or
524 protection of the bonds, notes or other obligations.

525 (i) Any pledge made by the authority of income, revenues or other
526 property shall be valid and binding from the time the pledge is made.
527 The income, revenue, such state taxes as the authority shall be entitled
528 to receive or other property so pledged and thereafter received by the
529 authority shall immediately be subject to the lien of such pledge
530 without any physical delivery thereof or further act, and the lien of any
531 such pledge shall be valid and binding as against all parties having
532 claims of any kind in tort, contract or otherwise against the authority,
533 irrespective of whether such parties have notice thereof.

534 (j) The board of directors of the authority is authorized and
535 empowered to obtain from any department, agency or instrumentality
536 of the United States any insurance or guarantee as to, or of or for the
537 payment or repayment of, interest or principal or both, or any part
538 thereof, on any bonds, notes or other obligations issued by the
539 authority pursuant to the provisions of this section and,
540 notwithstanding any other provisions of sections 1 to 9, inclusive, of
541 this act, to enter into any agreement, contract or any other instrument
542 whatsoever with respect to any such insurance or guarantee except to
543 the extent that such action would in any way impair or interfere with
544 the authority's ability to perform and fulfill the terms of any agreement
545 made with the holders of the bonds, bond anticipation notes or other
546 obligations of the authority.

547 (k) Neither the members of the board of directors of the authority
548 nor any person executing bonds, notes or other obligations of the

549 authority issued pursuant to this section shall be liable personally on
550 such bonds, notes or other obligations or be subject to any personal
551 liability or accountability by reason of the issuance thereof, nor shall
552 any director, officer or employee of the authority be personally liable
553 for damage or injury caused in the performance of such director,
554 officer or employee's duties and within the scope of employment or
555 appointment as such director, officer or employee, provided the
556 conduct of such director, officer or employee was found not to have
557 been wanton, reckless, wilful or malicious. The authority shall protect,
558 save harmless and indemnify its directors, officers or employees from
559 financial loss and expense, including legal fees and costs, if any, arising
560 out of any claim, demand, suit or judgment by reason of alleged
561 negligence or alleged deprivation of any person's civil rights or any
562 other act or omission resulting in damage or injury, if the director,
563 officer or employee is found to have been acting in the discharge of his
564 or her duties or within the scope of his or her employment and such
565 act or omission is found not to have been wanton, reckless, wilful or
566 malicious.

567 (l) The board of directors of the authority shall have power to
568 purchase bonds, notes or other obligations of the authority out of any
569 funds available for such purpose. The authority may hold, cancel or
570 resell such bonds, notes or other obligations subject to and in
571 accordance with agreements with holders of its bonds, notes and other
572 obligations.

573 (m) All moneys received pursuant to the authority of this section,
574 whether as proceeds from the sale of bonds or as revenues, shall be
575 deemed to be trust funds to be held and applied solely as provided in
576 this section. Any officer with whom, or any bank or trust company
577 with which, such moneys shall be deposited shall act as trustee of such
578 moneys and shall hold and apply the same for the purposes of section
579 2 of this act, and the resolution authorizing the bonds of any issue or
580 the trust agreement securing such bonds may provide.

581 (n) Any holder of bonds, notes or other obligations issued under the
582 provisions of this section, and the trustee or trustees under any trust
583 agreement, except to the extent the rights herein given may be
584 restricted by any resolution authorizing the issuance of or any such
585 trust agreement securing such bonds, may, either at law or in equity,
586 by suit, action, mandamus or other proceeding, protect and enforce
587 any and all rights under the laws of the state or granted under this
588 section or under such resolution or trust agreement and may enforce
589 and compel the performance of all duties required by this section or by
590 such resolution or trust agreement to be performed by the authority or
591 by any officer, employee or agent of the authority, including the fixing,
592 charging and collecting of the rates, rents, fees and charges herein
593 authorized and required by the provisions of such resolution or trust
594 agreement to be fixed, established and collected.

595 (o) The authority may make representations and agreements for the
596 benefit of the holders of any bonds, notes or other obligations of the
597 state which are necessary or appropriate to ensure the exclusion from
598 gross income for federal income tax purposes of interest on bonds,
599 notes or other obligations of the state from taxation under the Internal
600 Revenue Code of 1986 or any subsequent corresponding internal
601 revenue code of the United States, as from time to time amended,
602 including agreement to pay rebates to the federal government of
603 investment earnings derived from the investment of the proceeds of
604 the bonds, notes or other obligations of the authority. Any such
605 agreement may include: (1) A covenant to pay rebates to the federal
606 government of investment earnings derived from the investment of the
607 proceeds of the bonds, notes or other obligations of the authority; (2) a
608 covenant that the authority will not limit or alter its rebate obligations
609 until its obligations to the holders or owners of such bonds, notes or
610 other obligations are finally met and discharged; and (3) provisions to
611 (A) establish trust and other accounts which may be appropriate to
612 carry out such representations and agreements, (B) retain fiscal agents
613 as depositories for such funds and accounts, and (C) provide that such

614 fiscal agents may act as trustee of such funds and accounts.

615 Sec. 7. (*Effective October 1, 2015*) The state of Connecticut does
616 hereby pledge to and agree with the holders of any bonds, notes and
617 other obligations issued under section 6 of this act and with those
618 parties who may enter into contracts with the Connecticut Transit
619 Corridor Development Authority or its successor agency, that the state
620 will not limit or alter the rights hereby vested in the authority or in the
621 holders of any bonds, notes or other obligations of the authority to
622 which contract assistance is pledged pursuant to this section until such
623 obligations, together with the interest thereon, are fully met and
624 discharged and such contracts are fully performed on the part of the
625 authority, provided nothing contained herein shall preclude such
626 limitation or alteration if and when adequate provision shall be made
627 by law for the protection of the holders of such bonds, notes and other
628 obligations of the authority or those entering into contracts with the
629 authority. The authority is authorized to include this pledge and
630 undertaking for the state in such bonds, notes and other obligations or
631 contracts.

632 Sec. 8. (*Effective October 1, 2015*) The state shall protect, save
633 harmless and indemnify the Connecticut Transit Corridor
634 Development Authority and its directors, officers and employees from
635 financial loss and expense, including legal fees and costs, if any, arising
636 out of any claim, demand, suit or judgment based upon any alleged act
637 or omission of the authority or any such director, officer or employee
638 in connection with, or any other legal challenge to, authority
639 development projects within a Connecticut Transit Corridor
640 Development Authority development district, provided any such
641 director, officer or employee is found to have been acting in the
642 discharge of such director, officer or employee's duties or within the
643 scope of such director, officer or employee's employment and any such
644 act or omission is found not to have been wanton, reckless, wilful or
645 malicious.

646 Sec. 9. Subdivision (12) of section 1-79 of the general statutes, as
647 amended by section 4 of public act 14-222, is repealed and the
648 following is substituted in lieu thereof (*Effective October 1, 2015*):

649 (12) "Quasi-public agency" means Connecticut Innovations,
650 Incorporated, the Connecticut Health and Education Facilities
651 Authority, the Connecticut Higher Education Supplemental Loan
652 Authority, the Connecticut Housing Finance Authority, the State
653 Housing Authority, the Materials Innovation and Recycling Authority,
654 the Capital Region Development Authority, the Connecticut Lottery
655 Corporation, the Connecticut Airport Authority, the Health
656 Information Technology Exchange of Connecticut, the Connecticut
657 Health Insurance Exchange, the Connecticut Green Bank, [and] the
658 Connecticut Port Authority, and the Connecticut Transit Corridor
659 Development Authority.

660 Sec. 10. Subdivision (1) of section 1-120 of the general statutes, as
661 amended by section 5 of public act 14-222, is repealed and the
662 following is substituted in lieu thereof (*Effective October 1, 2015*):

663 (1) "Quasi-public agency" means Connecticut Innovations,
664 Incorporated, the Connecticut Health and Educational Facilities
665 Authority, the Connecticut Higher Education Supplemental Loan
666 Authority, the Connecticut Housing Finance Authority, the
667 Connecticut Housing Authority, the Materials Innovation and
668 Recycling Authority, the Capital Region Development Authority, the
669 Connecticut Lottery Corporation, the Connecticut Airport Authority,
670 the Health Information Technology Exchange of Connecticut, the
671 Connecticut Health Insurance Exchange, the Connecticut Green Bank,
672 [and] the Connecticut Port Authority, and the Connecticut Transit
673 Corridor Development Authority.

674 Sec. 11. Section 1-124 of the general statutes, as amended by section
675 6 of public act 14-222, is repealed and the following is substituted in
676 lieu thereof (*Effective October 1, 2015*):

677 (a) Connecticut Innovations, Incorporated, the Connecticut Health
678 and Educational Facilities Authority, the Connecticut Higher
679 Education Supplemental Loan Authority, the Connecticut Housing
680 Finance Authority, the Connecticut Housing Authority, the Materials
681 Innovation and Recycling Authority, the Health Information
682 Technology Exchange of Connecticut, the Connecticut Airport
683 Authority, the Capital Region Development Authority, the
684 Connecticut Health Insurance Exchange, the Connecticut Green Bank,
685 [and] the Connecticut Port Authority and the Connecticut Transit
686 Corridor Development Authority shall not borrow any money or issue
687 any bonds or notes which are guaranteed by the state of Connecticut or
688 for which there is a capital reserve fund of any kind which is in any
689 way contributed to or guaranteed by the state of Connecticut until and
690 unless such borrowing or issuance is approved by the State Treasurer
691 or the Deputy State Treasurer appointed pursuant to section 3-12. The
692 approval of the State Treasurer or said deputy shall be based on
693 documentation provided by the authority that it has sufficient
694 revenues to (1) pay the principal of and interest on the bonds and notes
695 issued, (2) establish, increase and maintain any reserves deemed by the
696 authority to be advisable to secure the payment of the principal of and
697 interest on such bonds and notes, (3) pay the cost of maintaining,
698 servicing and properly insuring the purpose for which the proceeds of
699 the bonds and notes have been issued, if applicable, and (4) pay such
700 other costs as may be required.

701 (b) To the extent Connecticut Innovations, Incorporated, the
702 Connecticut Higher Education Supplemental Loan Authority, the
703 Connecticut Housing Finance Authority, the Connecticut Housing
704 Authority, the Materials Innovation and Recycling Authority, the
705 Connecticut Health and Educational Facilities Authority, the Health
706 Information Technology Exchange of Connecticut, the Connecticut
707 Airport Authority, the Capital Region Development Authority, the
708 Connecticut Health Insurance Exchange, the Connecticut Green Bank,
709 [or] the Connecticut Port Authority or the Connecticut Transit

710 Corridor Development Authority is permitted by statute and
711 determines to exercise any power to moderate interest rate fluctuations
712 or enter into any investment or program of investment or contract
713 respecting interest rates, currency, cash flow or other similar
714 agreement, including, but not limited to, interest rate or currency swap
715 agreements, the effect of which is to subject a capital reserve fund
716 which is in any way contributed to or guaranteed by the state of
717 Connecticut, to potential liability, such determination shall not be
718 effective until and unless the State Treasurer or his or her deputy
719 appointed pursuant to section 3-12 has approved such agreement or
720 agreements. The approval of the State Treasurer or his or her deputy
721 shall be based on documentation provided by the authority that it has
722 sufficient revenues to meet the financial obligations associated with the
723 agreement or agreements.

724 Sec. 12. Section 1-125 of the general statutes, as amended by section
725 7 of public act 14-222, is repealed and the following is substituted in
726 lieu thereof (*Effective October 1, 2015*):

727 The directors, officers and employees of Connecticut Innovations,
728 Incorporated, the Connecticut Higher Education Supplemental Loan
729 Authority, the Connecticut Housing Finance Authority, the
730 Connecticut Housing Authority, the Materials Innovation and
731 Recycling Authority, including ad hoc members of the Materials
732 Innovation and Recycling Authority, the Connecticut Health and
733 Educational Facilities Authority, the Capital Region Development
734 Authority, the Health Information Technology Exchange of
735 Connecticut, the Connecticut Airport Authority, the Connecticut
736 Lottery Corporation, the Connecticut Health Insurance Exchange, the
737 Connecticut Green Bank, [and] the Connecticut Port Authority and the
738 Connecticut Transit Corridor Development Authority and any person
739 executing the bonds or notes of the agency shall not be liable
740 personally on such bonds or notes or be subject to any personal
741 liability or accountability by reason of the issuance thereof, nor shall
742 any director or employee of the agency, including ad hoc members of

743 the Materials Innovation and Recycling Authority, be personally liable
 744 for damage or injury, not wanton, reckless, wilful or malicious, caused
 745 in the performance of his or her duties and within the scope of his or
 746 her employment or appointment as such director, officer or employee,
 747 including ad hoc members of the Materials Innovation and Recycling
 748 Authority. The agency shall protect, save harmless and indemnify its
 749 directors, officers or employees, including ad hoc members of the
 750 Materials Innovation and Recycling Authority, from financial loss and
 751 expense, including legal fees and costs, if any, arising out of any claim,
 752 demand, suit or judgment by reason of alleged negligence or alleged
 753 deprivation of any person's civil rights or any other act or omission
 754 resulting in damage or injury, if the director, officer or employee,
 755 including ad hoc members of the Materials Innovation and Recycling
 756 Authority, is found to have been acting in the discharge of his or her
 757 duties or within the scope of his or her employment and such act or
 758 omission is found not to have been wanton, reckless, wilful or
 759 malicious.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2015</i>	New section
Sec. 2	<i>October 1, 2015</i>	New section
Sec. 3	<i>October 1, 2015</i>	New section
Sec. 4	<i>October 1, 2015</i>	New section
Sec. 5	<i>October 1, 2015</i>	New section
Sec. 6	<i>October 1, 2015</i>	New section
Sec. 7	<i>October 1, 2015</i>	New section
Sec. 8	<i>October 1, 2015</i>	New section
Sec. 9	<i>October 1, 2015</i>	1-79(12)
Sec. 10	<i>October 1, 2015</i>	1-120(1)
Sec. 11	<i>October 1, 2015</i>	1-124
Sec. 12	<i>October 1, 2015</i>	1-125

Statement of Purpose:

To implement the Governor's budget recommendations.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]



John Salomone
Town Manager

TOWN OF NEWINGTON

131 CEDAR STREET
NEWINGTON, CONNECTICUT 06111

OFFICE OF THE TOWN MANAGER

MEMORANDUM

To: Newington Town Council
From: John Salomone, Town Manager
Date: May 7, 2015
Re: Substitute Bill No. 1

Attached is the resolution transmitted to me by Dave Nagel of the Newington Town Council. Counselor Nagel requested this resolution appear on the May 12, 2015 agenda for consideration.

Attach.

AGENDA ITEM: V.C. _____

DATE: 5-12-15 _____

RESOLUTION NO. _____

WHEREAS, Substitute Bill 1 would require towns such as Newington to divert a portion of their tax revenues to a regional authority for reallocation to other jurisdictions; and

WHEREAS, Substitute Bill 1 would establish a state-wide property tax rate on motor vehicles; and

WHEREAS, Substitute Bill 1 would transfer collection of property taxes on motor vehicles to the State of Connecticut Department of Revenue Services; and

WHEREAS, Substitute Bill 1 contains no permanent assurance that revenues provided under this bill would equal what any municipality would collect from its own tax on motor vehicles; and

WHEREAS, the provisions of Substitute Bill 1 would ultimately impose even greater tax burdens on local residents;

NOW, THEREFORE, BE IT RESOLVED, that the Newington Town Council strongly opposes Substitute Bill 1;

BE IT FURTHER RESOLVED, that copies of this resolution be sent to the Town's legislative delegation.

MOTION BY: _____

SECONDED BY: _____

VOTE: _____



General Assembly

Substitute Bill No. 1

January Session, 2015 * _____ SB00001PD_FIN033015 _____ *

AN ACT CONCERNING TAX FAIRNESS AND ECONOMIC DEVELOPMENT.

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

Section 1. (NEW) (*Effective July 1, 2016*) (a) For purposes of this section, "state, municipal or tribal property" means all real property described in subsection (a) of section 12-19a of the general statutes, and "college and hospital property" means all real property described in subsection (a) of section 12-20a of the general statutes, "municipality" means town, city, borough, consolidated town and city and consolidated town and borough, and "district" means any district, as defined in section 7-324, of the general statutes.

(b) Notwithstanding the provisions of sections 12-19a and 12-20a of the general statutes, all funds appropriated for state grants in lieu of taxes shall be payable to municipalities and districts pursuant to the provisions of this section. For fiscal years commencing on and after July 1, 2016, all state grants in lieu of property taxes for state, municipal or tribal property and college and hospital property shall be such that each municipality or district shall receive a grant in lieu of taxes in an amount equal to or more than that paid to the municipality or district pursuant to sections 12-19a and 12-20a of the general statutes for the fiscal year commencing July 1, 2014. 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 municipality and district in this state wherein college and hospital property is located and to each municipality in this state wherein state, municipal or tribal property, 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. (1) The grant payable to any municipality for state, municipal or tribal property under the provisions of this section in the fiscal year commencing July 1, 2016, and each fiscal year thereafter shall be equal to the total of:

(A) One hundred per cent of the property taxes that 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 August first of any year, the Commissioner of Correction shall, on said date, 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 that 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;

(C) One hundred per cent of the property taxes that 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;

(D) Subject to the provisions of subsection (c) of section 12-19a of the general statutes, sixty-five per cent of the property taxes that would have been paid with respect to the buildings and grounds comprising Connecticut Valley Hospital in Middletown;

(E) With respect to any municipality in which more than fifty per cent of the property is state-owned real property, one hundred per cent of the property taxes that would have been paid with respect to such state-owned property;

(F) Forty-five per cent of the property taxes that 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 municipality 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 one-half to the town of Stratford and one-half to the city of Bridgeport;

(G) Forty-five per cent of the property taxes that 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 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

(H) Forty-five per cent of the property taxes that would have been paid with respect to all other state-owned real property.

(2) (A) The grant payable to any municipality or district for college and hospital property under the provisions of this section in the fiscal year commencing July 1, 2016, and each

fiscal year thereafter shall be equal to the total of seventy-seven per cent of the property taxes that, except for any exemption applicable to any institution of higher education or general hospital facility under the provisions of section 12-81 of the general statutes, would have been paid with respect to college and hospital property on the assessment list in such municipality or district for the assessment date two years prior to the commencement of the state fiscal year in which such grant is payable; and

(B) Notwithstanding the provisions of subparagraph (A) of this subdivision, the grant payable to any municipality or district with respect to a campus of the United States Department of Veterans Affairs Connecticut Healthcare Systems shall be one hundred per cent.

(c) The Secretary of the Office of Policy and Management shall list municipalities and districts based on the percentage of real property on the grand list of each municipality that is exempt from property tax under any provision of the general statutes. Such tax exempt property shall not include municipally owned property except for municipally owned airports. Boroughs and districts shall have the same ranking as the municipality in which such borough or district is located.

(d) (1) In the event that the total of grants payable to each municipality and district in accordance with the provisions of subsection (b) of this section exceeds the amount appropriated for the purposes of this section for the fiscal year, (A) the amount of the grant payable to each municipality in any year for property described in subparagraphs (A) to (G), inclusive, of subdivision (1) of subsection (b) of this section and to each municipality or district in any year for property described in subparagraph (B) of subdivision (2) of subsection (b) of this section shall be reduced proportionately, provided no such grant shall be reduced to an amount less than that received by a municipality or district for such property pursuant to section 12-19a or 12-20a of the general statutes for the fiscal year commencing July 1, 2014; (B) the amount of the grant payable to each municipality or district in any year for property described in subdivision (2) of subsection (b) of this section shall be reduced as follows, provided no such grant shall be reduced to an amount less than that received by a municipality or district for such property pursuant to section 12-20a of the general statutes for the fiscal year commencing July 1, 2014: (i) The ten municipalities or districts with the highest percentage of tax exempt property on the list of municipalities prepared by the secretary pursuant to subsection (c) of this section shall each receive a grant in lieu of taxes equal to forty-two per cent of the property taxes that would have been paid to such municipality or district on college and hospital property; (ii) the next twenty municipalities or districts with the highest percentage of tax exempt property on such list shall each receive a grant in lieu of taxes equal to thirty-seven per cent of the property taxes that would have been paid to such municipality or district on college and hospital property; and (iii) all municipalities or districts not included in subparagraphs (B)(i) and (B)(ii) of this subdivision shall each receive a grant in lieu of taxes equal to thirty-two per cent of the property taxes that would have been paid to such municipality or district on college and hospital property; and (C) the amount of the grant payable to each municipality in any year for property described in subparagraph (H) of subdivision (1) of subsection (b) of this section shall be reduced as follows, provided no such grant shall be reduced to an amount

less than that received by a municipality for such property pursuant to section 12-19a of the general statutes for the fiscal year commencing July 1, 2014: (i) The ten municipalities with the highest percentage of tax exempt property on the list of municipalities prepared by the secretary pursuant to subsection (c) of this section shall each receive a grant in lieu of taxes equal to thirty-two per cent of the property taxes that would have been paid to such municipality for property described in subparagraph (H) of subdivision (1) of subsection (b) of this section; (ii) the next twenty municipalities with the highest percentage of tax exempt property on such list shall each receive a grant in lieu of taxes equal to twenty-eight per cent of the property taxes that would have been paid to such municipality for property described in subparagraph (H) of subdivision (1) of subsection (b) of this section; and (iii) all municipalities not included in subparagraphs (C)(i) and (C)(ii) of subdivision (1) of this section shall each receive a grant in lieu of taxes equal to twenty-four per cent of the property taxes that would have been paid to such municipality for property described in subparagraph (H) of subdivision (1) of subsection (b) of this section.

(2) If the amount appropriated for the purposes of subsection (b) of this section is less than the total of grants payable to each municipality and district in accordance with subsection (b) of this section but exceeds the amount necessary to issue grants to each municipality and district in an amount equal to that received by each such municipality or district pursuant to section 12-19a or 12-20a of the general statutes for the fiscal year commencing July 1, 2014, for property described in subparagraphs (A) to (G), inclusive, of subdivision (1) and subparagraph (B) of subdivision (2) of subsection (b) of this section plus the amount of grants payable pursuant to subparagraphs (B) and (C) of subdivision (1) of this subsection, then each grant payable to a municipality or district in accordance with this section shall be increased proportionately to the amount received by each municipality or district pursuant to subdivision (1) of this subsection.

(e) Notwithstanding the provisions of subsections (a) to (d), inclusive, of this section, for any municipality receiving payments under section 15-120ss of the general statutes, property located in such municipality at Bradley International Airport shall not be included in the calculation of any state grant in lieu of taxes pursuant to this section.

(f) For purposes of this section, 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, of the general statutes or by one or more subsidiary corporations established pursuant to subdivision (13) of section 10a-254 of the general statutes and which is free from taxation pursuant to the provisions of section 10a-259 of the general statutes shall be deemed to be state-owned real property.

(g) The Office of Policy and Management shall report, in accordance with the provisions of section 11-4a of the general statutes, to the joint standing committee of the General Assembly having cognizance of matters relating to finance, revenue and bonding, on or before July 1, 2017, and on or before July first annually thereafter until July 1, 2020, with regard to the grants distributed in accordance with this section, and shall include in such reports any recommendations for changes in the grants.

Sec. 2. Section 12-19b of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2016*):

(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] [1 of this act](#), 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] [1 of this act](#) 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. 3. Section 12-19c of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2016*):

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] [1 of this act](#), or under any recomputation occurring prior to said September fifteenth which may be effected as the result of the provisions of section 12-19b, [as amended by this act](#), 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, [as amended by this act](#), 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. 4. Section 12-20b of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2016*):

(a) Not later than April first in each year, any municipality to which a grant is payable under the provisions of section [12-20a] [1 of this act](#) 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 [or her](#) 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] [1 of this act](#), 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 [or her](#) 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] [1 of this act](#) 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] [1 of this act](#) 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. 5. Subsection (a) of section 12-63h of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2016*):

(a) The Secretary of the Office of Policy and Management shall establish a pilot program in up to three municipalities whereby the selected municipalities 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] [1 of this act](#).

Sec. 6. Subsection (b) of section 12-64 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2016*):

(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, [as amended by this act](#). 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, [as amended by this act](#), 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, [as amended by this act](#), 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] [1 of this act](#). 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] [1 of this act](#) and the amount of grant to such town under [said] section [12-19a] [1 of this act](#) shall be determined without consideration of such assessed value.

Sec. 7. Subsections (a) to (d), inclusive, of section 3-55j of the general statutes are repealed and the following is substituted in lieu thereof (*Effective July 1, 2016*):

(a) Twenty million dollars of the moneys available in the Mashantucket Pequot and Mohegan Fund established by section 3-55i shall be paid to municipalities eligible for a state grant in lieu of taxes pursuant to [subsection \(b\) of section \[12-19a\] 1 of this act](#) in addition to the grants payable to such municipalities pursuant to section [12-19a] [1 of this act](#) subject to the provisions of subsection (b) of this section. Such grant shall be **[calculated under the provisions of section 12-19a and shall equal one-third of the additional amount which such municipalities would be eligible to receive if the total amount available for distribution were eighty-five million two hundred five thousand eighty-five dollars and the percentage of reimbursement set forth in section 12-19a were increased to reflect such amount]** [equal to that paid to the municipality pursuant to this section for the fiscal year commencing July 1, 2014](#). Any eligible special services district shall receive a portion of the grant payable under this subsection to the town in which such district is located. The portion payable to any such district under this subsection shall be the amount of the grant to the town under this subsection which results from application of the district mill rate to exempt property in the district. As used in this subsection and subsection (c) of this section, "eligible special services district" means any special services district created by a town charter, having its own governing body and for the assessment year commencing October 1, 1996, containing fifty per cent or more of the value of total taxable property within the town in which such district is located.

(b) No municipality shall receive a grant pursuant to subsection (a) of this section which, when added to the amount of the grant payable to such municipality pursuant to [subsection \(b\) of section \[12-19a\] 1 of this act](#), would exceed one hundred per cent of the property taxes which would have been paid with respect to all state-owned real property, except for the exemption applicable to such 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 grants are payable, except that, notwithstanding the provisions of said subsection (a), no municipality shall receive a grant pursuant to said subsection which is less than one thousand six hundred sixty-seven dollars.

(c) Twenty million one hundred twenty-three thousand nine hundred sixteen dollars of the moneys available in the Mashantucket Pequot and Mohegan Fund established by section 3-55i shall be paid to municipalities eligible for a state grant in lieu of taxes pursuant to [subsection \(b\) of section \[12-20a\] 1 of this act](#), in addition to [and in the same proportion as] the grants payable to such municipalities pursuant to section [12-20a] [1 of this act](#), subject to the provisions of subsection (d) of this section. [Such grant shall be equal to that paid to the municipality pursuant to this section for the fiscal year commencing July 1, 2014](#). Any eligible special services district shall receive a portion of the grant payable under this subsection to the town in which such district is located. The portion payable to any such district under this subsection shall be the amount of the grant to the town under this subsection which results from application of the district mill rate to exempt property in the district.

(d) Notwithstanding the provisions of subsection (c) of this section, no municipality shall receive a grant pursuant to said subsection which, when added to the amount of the grant payable to such municipality pursuant to [subsection \(b\) of section \[12-20a\] 1 of this act](#), would exceed one hundred per cent of the property taxes which, except for any exemption applicable to any private nonprofit institution of higher education, nonprofit general hospital facility or freestanding chronic disease hospital under the provisions of section 12-81, [as amended by this act](#), 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 grants are payable.

Sec. 8. Subsection (g) of section 4b-38 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2016*):

(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] [1 of this act](#) 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, [as amended by this act](#), 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] [1 of this act](#).

Sec. 9. Section 4b-39 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2016*):

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] [1 of this act](#).

Sec. 10. Section 4b-46 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2016*):

On and after July 1, 1995, any property which is subject to an agreement entered into by the Commissioner of Administrative Services 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] [1 of this act](#).

Sec. 11. Section 10a-90 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2016*):

The Board of Trustees for the Connecticut State University System, with the approval of the Governor and the Secretary of the Office of Policy and Management, may lease state-owned land under its care, custody or control to private developers for construction of dormitory buildings, provided such developers agree to lease such buildings to such board of trustees with an option to purchase and provided further that any such agreement to lease is subject to the provisions of section 4b-23, prior to the making of the original lease by the board of trustees. The plans for such buildings shall be subject to approval of such board, the Commissioner of Administrative Services and the State Properties Review Board and such leases shall be for the periods and upon such terms and conditions as the Commissioner of Administrative Services determines, and such buildings, while privately owned, shall be subject to taxation by the town in which they are located. The Board of Trustees for the Connecticut State University System may also deed, transfer or lease state-owned land under its care, custody or control to the State of Connecticut Health and Educational Facilities Authority for financing or refinancing the planning, development, acquisition and construction and equipping of dormitory buildings and student housing facilities and to lease or sublease such dormitory buildings or student housing facilities and authorize the execution of financing leases of land, interests therein, buildings and fixtures in order to secure obligations to repay any loan from the State of Connecticut Health and Educational Facilities Authority from the proceeds of bonds issued thereby pursuant to the provisions of chapter 187 made by the authority to finance or refinance the planning, development, acquisition and construction of dormitory buildings. Any such financing lease shall not be subject to the provisions of section 4b-23 and the plans for such dormitories shall be subject only to the approval of the board. Such financing leases shall be for such periods and upon such terms and conditions that the board shall determine. Any state property so leased shall not be subject to local assessment and taxation and such state property shall be included as property of the Connecticut State University System for the purpose of computing a grant in lieu of taxes pursuant to section [12-19a] [1 of this act](#).

Sec. 12. Subsection (b) of section 10a-91 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2016*):

(b) Any land so leased to a private developer for rental housing or commercial establishments 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 shall not be included as property of the Connecticut State University System for the purpose of computing a grant in lieu of taxes pursuant to section [12-19a] [1 of this act](#).

Sec. 13. Section 15-101dd of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2016*):

Whenever any lessee is required to pay property taxes under this chapter, 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 section [12-19a] [1 of this act](#) and the amount of grant to such town under [said] section [12-19a] [1 of this act](#) shall be determined without consideration of such assessed value.

Sec. 14. Subsection (c) of section 22-26jj of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2016*):

(c) The commissioner may lease all or part of one property acquired by him under this section as part of a demonstration project, in accordance with subsection (d) of this section, provided such project is approved by the Secretary of the Office of Policy and Management. Such property may be leased to one or more agricultural users for a period not to exceed five years. Such lease may be renewed for periods not to exceed five years. Any property leased under such demonstration project shall be exempt from taxation by the municipality in which the property is located. The assessed valuation of the property shall be included with the assessed valuation of state-owned land and buildings for purposes of determining the state's grant in lieu of taxes under the provisions of section [12-19a] [1 of this act](#).

Sec. 15. Subsection (c) of section 22-26oo of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2016*):

(c) The Commissioner of Agriculture may lease, permit or license all or part of said farm to one or more persons for the purpose of engaging in agriculture, as defined in section 1-1. Any such lease, permit or license shall be for a period not to exceed fifteen years and shall contain, as a condition thereof, compliance with the provisions of the permanent conservation easement granted pursuant to subsection (b) of this section. Any such lease, permit or license may be renewed for a period not to exceed fifteen years. Any property leased, permitted or licensed pursuant to this subsection shall be exempt from taxation by the municipality in which said property is located. The assessed valuation of said property shall be included in the assessed valuation of state-owned land and buildings for purposes of determining the state's grant in lieu of taxes pursuant to the provisions of section [12-19a] [1 of this act](#). Any such lease, permit or license shall be subject to the review and approval of the State Properties Review Board. The State Properties Review Board shall complete a review of each lease, permit or license not later than thirty days after receipt of a proposed lease, permit or license from the Commissioner of Agriculture.

Sec. 16. Section 22a-282 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2016*):

The Materials Innovation and Recycling Authority, notwithstanding the provisions of subsection (b) of section 22a-208a concerning the right of any local body to regulate, through zoning, land usage for solid waste disposal and section 22a-276, may use and operate as a solid waste disposal area, pursuant to a permit issued under sections 22a-208, 22a-208a and 22a-430, any real property owned by said authority on or before May 11, 1984, any portion of which has been operated as a solid waste disposal area, and the authority shall not be subject to regulation by any such body, except that the authority shall pay to the municipality in which such property is located one dollar per ton of unprocessed solid waste received from outside of such municipality and disposed of at the solid waste disposal area by the authority. Any payment shall be in addition to any other agreement between the municipality and the authority. The provisions of section [12-19a] [1 of this act](#) shall not be construed to apply to any such real property.

Sec. 17. Section 23-30 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2016*):

The Commissioner of Energy and Environmental Protection may, for the purposes specified in section 23-29, lease, for a period of not less than ninety-nine years, any lands within the state, title to which has been acquired by the resettlement administration or other agency of the government of the United States, provided the form of such lease shall be approved by the Attorney General. Said commissioner may enter into cooperative agreements with any branch of the government of the United States regarding the custody, management and use of lands so leased. All lands leased under this section shall, for the purposes of taxation, be considered as owned by the state, and the towns in which such lands are situated shall receive from the state grants in lieu of taxes thereon, as provided in section [12-19a] [1 of this act](#).

Sec. 18. Section 32-610 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2016*):

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, [as amended by this act, and 1 of this act](#) 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, [as amended by this act, and 1 of this act](#).

Sec. 19. Subsections (a) and (b) of section 32-666 of the general statutes are repealed and the following is substituted in lieu thereof (*Effective July 1, 2016*):

(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, [as amended by this act, and 1 of this act](#) 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, [as amended by this act, and 1 of this act](#).

(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, [as amended by this act, and 1 of this act](#) 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, [as amended by this act, and 1 of this act](#). Section 32-666a shall not be applicable to any such land or improvements while designated as part of the private development district.

Sec. 20. Subsection (a) of section 12-62m of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2016*):

(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] [section 1 of this act](#), 12-20b, [as amended by this act](#), 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.

Sec. 21. (NEW) (*Effective October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016*) (a) For the purposes of this section:

(1) "Base year" means the assessment year commencing on October 1, 2014;

(2) "Motor vehicle" means a motor vehicle, as defined in section 14-1 of the general statutes, or a snowmobile;

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

(4) "Taxable value" means seventy per cent of the true and actual value, determined pursuant to section 26 of this act, less three thousand dollars.

(b) Except as otherwise provided in section 12-81 of the general statutes, as amended by this act, on and after October 1, 2016, there is hereby imposed a tax on registered and unregistered motor vehicles pursuant to the provisions of subsection (c) of this section. No other tax may be imposed on motor vehicles by any municipality. Such tax shall be in an amount equal to the uniform state-wide mill rate multiplied by the taxable value of each motor vehicle. Such tax shall be payable by the owner of such vehicle. The uniform state-wide mill rate shall be calculated once on or before October 1, 2016, by the Commissioner of Revenue Services and shall be such that the total tax levied is equal to the amount of the total tax levied by all municipalities on motor vehicles for the base year.

(c) The tax on motor vehicles set forth in this section shall apply to (1) registered motor vehicles and unregistered motor vehicles that, in the normal course of operation, most frequently leave from and return to or remain in this state; (2) any other motor vehicle located in this state that is not used or is not capable of being used; (3) registered and unregistered motor vehicles owned by a nonresident of this state, provided such vehicle in the normal course of operation most frequently leaves from and returns to this state or remains in this state; (4) notwithstanding the provisions of subdivision (1) of this subsection, 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 this state; and (5) notwithstanding the provisions of subdivision (1) of this subsection, 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, provided the person who is operating such vehicle resides in this state, as determined pursuant to subsection (d) of this section.

(d) It shall be presumed that a motor vehicle most frequently leaves from and returns to or remains in the state in which the owner of such vehicle resides. As used in this subsection, "the state in which the owner of such vehicle resides" means the state where (1) 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 (2) 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.

(e) The assessed value of each antique, rare or special interest motor vehicle, as defined in section 14-1 of the general statutes, shall not be more than five hundred dollars. The owner of any antique, rare or special interest motor vehicle may be required by the Commissioner of Revenue Services to provide reasonable documentation that such motor vehicle is an antique, rare or special interest motor vehicle, provided the owner of any motor vehicle for which special number plates have been issued pursuant to section 14-20 of the general statutes shall not be required to provide any such documentation.

(f) The Department of Revenue Services, in consultation with the Department of Motor Vehicles, shall establish a system to collect and administer the motor vehicle tax annually. The Commissioner of Revenue Services shall segregate the revenue from such tax and shall deposit it into the municipal motor vehicle reimbursement and revenue account established pursuant to section 23 of this act. On or before the thirty first day of January each year, the Commissioner of Revenue Services shall publish a taxable list of motor vehicles in the state.

(g) The tax hereby imposed shall be due and payable not later than July first annually and shall be made payable to the Commissioner of Revenue Services. 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 becomes due and payable until the same is paid. The commissioner for good cause may extend the time for paying any amount required to be paid under this section if a written request therefor is filed with the commissioner not later than September first. Any person to whom an extension is granted shall pay, in addition to the tax, interest at the rate of one per cent per month or fraction thereof from the date on which the tax would have been due without the extension until the date of payment. Whenever there is an overpayment of the tax imposed by this section, the commissioner shall return to the taxpayer the overpayment.

(h) Any tax on a motor vehicle levied by a municipality prior to the effective date of this section that remains unpaid after the effective date of this section shall remain payable to such municipality. Such municipality may continue to take any action available pursuant to chapter 204 of the general statutes to collect such tax.

Sec. 22. (NEW) (*Effective from passage*) On or before January 1, 2016, the Commissioner of Revenue Services shall adopt regulations, in accordance with the provisions of chapter 54 of the general statutes, to carry out the provisions of section 21 of this act. Such regulations (1) shall set forth the process for administering the tax, including procedures to be followed by the Commissioner of Revenue Services to (A) notify owners of motor vehicles of the tax due, (B) correct, as may be necessary, any tax assessed, and (C) allow taxpayers to appeal the imposition or amount of any tax on a motor vehicle imposed pursuant to section 21 of this act; and (2) may provide procedures for taxation of motor vehicles upon registration with the Department of Motor Vehicles.

Sec. 23. (NEW) (*Effective October 1, 2016*) (a) There is established an account to be known as the "municipal motor vehicle reimbursement and revenue account" which shall be a separate, nonlapsing account within the General Fund. The account shall contain any moneys required by law to be deposited in the account. Moneys in the account shall be expended by the Secretary of the Office of Policy and Management for the purpose of distributing the tax on motor vehicles collected pursuant to section 21 of this act to municipalities.

(b) The Secretary of the Office of Policy and Management shall annually distribute moneys from such account in the following manner: (1) Each municipality shall receive an amount equal to the total tax levied by such municipality on motor vehicles for the base year unless the total tax on motor vehicles levied pursuant to section 21 of this act is less than such total

tax levied by all municipalities for the base year, in which case, each municipality shall receive an amount which bears the same proportion as the amount such municipality would have received had the total tax levied pursuant to section 21 of this act been equal to or greater than the amount of the total tax levied by all municipalities for the base year; and (2) for the moneys remaining after the distribution pursuant to subdivision (1) of this subsection, (A) fifty per cent of such moneys shall be distributed to each municipality in an amount which bears the same proportion as such municipality's population bears to the total state-wide population; (B) twenty-five per cent of such moneys shall be allocated, in addition to appropriations, to supplement grants payable to municipalities pursuant to section 1 of this act; and (C) twenty-five per cent of such moneys shall be distributed to each municipality in an amount which bears the same proportion as such municipality's population of persons living under the federal poverty level bears to the total state-wide population of persons living under the federal poverty level.

Sec. 24. (NEW) (*Effective October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016*) (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 the motor vehicle tax imposed pursuant to section 21 of this act with respect to such motor vehicle in an amount as hereinafter provided, on the first day of January immediately subsequent to the end of such assessment year. The motor vehicle 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 motor vehicles of the Commissioner of Revenue Services 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 motor vehicles of the Commissioner of Revenue Services 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. 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 motor vehicles of the Commissioner of Revenue Services 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 motor vehicle tax with respect to the replacement vehicle 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 motor vehicle 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 motor vehicle tax as provided herein. The motor vehicle tax payable with respect to the replacement vehicle on said first day of January shall be the amount by which subparagraph (A) is in excess of subparagraph (B) as follows: (A) The motor vehicle tax which would be payable if the replacement vehicle had been entered in the taxable list of motor vehicles of the Commissioner of Revenue Services 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 motor vehicles of the Commissioner of Revenue Services 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 of the general statutes, as amended by this act, which was allowed in the assessment of the motor vehicle replaced, such exemption shall be allowed for purposes of determining the motor vehicle tax payable with respect to the replacement vehicle as provided herein; (B) the motor vehicle 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 motor vehicle 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 motor vehicle tax to be prorated in the same manner as the amount of tax determined under subparagraph (A) of this subsection.

(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 motor vehicles of the Commissioner of Revenue Services for purposes of the motor vehicle tax and with respect to which no permanent registration has been issued during such period, shall be liable for the payment of motor vehicle tax with respect to such motor vehicle on the first day of January immediately following the end of such assessment year, in an amount as hereinafter provided. The motor vehicle tax payable shall be in the amount which would be payable if such motor vehicle had been entered in the taxable list of motor vehicles of the Commissioner of Revenue Services on the first day of October in such assessment year.

(d) Whenever any motor vehicle subject to motor vehicle 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 motor vehicle tax is payable, each such motor vehicle shall be subject to motor vehicle tax as provided in this section.

(e) Upon receipt by the Commissioner of Revenue Services of notice from the Commissioner of Motor Vehicles, in a manner as prescribed by the Commissioner of Motor Vehicles, with respect to any motor vehicle subject to motor vehicle tax in accordance with the provisions of this section and which has not been entered in the taxable list of motor vehicles of the Commissioner of Revenue Services, the Commissioner of Revenue Services shall determine the value of such motor vehicle for purposes of motor vehicle tax assessment and shall add such value to the taxable list of motor vehicles for the immediately preceding assessment date and the tax thereon shall be levied and collected by the Commissioner of Revenue Services. Such motor vehicle 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 motor vehicle tax with respect to such motor vehicle in accordance with the provisions of this section, subject to any determination that such tax shall be due and payable in installments.

(f) Any motor vehicle which is not registered in this state shall be subject to motor vehicle 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.

Sec. 25. (NEW) (*Effective October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016*) (a) Any person who is liable for the motor vehicle tax imposed under section 21 of this act 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 motor vehicle tax credit against the motor vehicle tax imposed under section 21 of this act in respect to such motor vehicle to be applied against any motor vehicle tax imposed under section 21 of this act for which such person is liable 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 motor vehicle 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 (A) such credit shall not be allowed in such assessment year next following if motor vehicle 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 the motor vehicle tax imposed under section 21 of this act due in respect to another motor vehicle replacing such motor vehicle as provided under subsection (b) of section 24 of this act, or (B) 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 motor vehicle tax paid in respect to such motor vehicle for such assessment year shall not be

allowed in reduction of motor vehicle tax due in respect to another motor vehicle replacing such motor vehicle as provided under subsection (b) of section 24 of this act.

(b) Any person claiming a motor vehicle 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 Commissioner of Revenue Services, documentation satisfactory to the commissioner 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 motor vehicle tax credit.

Sec. 26. (NEW) (*Effective October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016*) 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 the Commissioner of Revenue Services in determining the assessed value of motor vehicles for purposes of taxation, as provided in section 21 of this act. For every vehicle not listed in the schedule the determination of the value of any motor vehicle shall be the responsibility of the Commissioner of Revenue Services. 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.

Sec. 27. Section 12-24b of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016*):

The provisions of any special act to the extent inconsistent with the provisions of subsection [(c)] (b) of section 12-41, [as amended by this act](#), section 12-58 and subdivision (50) of section 12-81 are repealed.

Sec. 28. Section 12-41 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016*):

(a) "Municipality", whenever used in this section, includes each town, consolidated town and city, and consolidated town and borough.

[(b) 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)] (b) 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 but may be disclosed to municipal officers for tax collection purposes.

[(d)] (c) 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)] (d) (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.

Sec. 29. Section 12-43 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016*):

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)] (d) of section 12-41, [as amended by this act](#). 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.

Sec. 30. Section 12-57 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2016*):

[(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.]

Sec. 31. Section 12-71 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016*):

(a) All goods, chattels and effects or any interest therein, including any interest in a leasehold improvement classified as other than real property, but not including motor vehicles and snowmobiles, 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, as amended by this act, 12-43, as amended by this act, and 12-59. Any such property belonging to any nonresident shall be listed for purposes of property tax as provided in section 12-43, as amended by this act. **[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, [as amended by this act](#), 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.]

Sec. 32. Subdivision (53) of section 12-81 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016*):

(53) (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,] [Commissioner of Revenue Services](#) written application claiming such exemption on a form approved for such purpose by [such assessor or board] [said commissioner](#). 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] [commissioner](#) 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] [and shall draw an order on the Secretary of the Office of Policy and Management 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;

Sec. 33. Subdivision (74) of section 12-81 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016*):

(74) (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" has the same meaning as provided 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] [Commissioner of Revenue Services](#), 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] [commissioner](#) 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, "assessment year" means the period of twelve full months commencing with October first each year;

(D) Notwithstanding the provisions of section [12-71d] [26 of this act](#), the [assessor or board of assessors] [Secretary of the Office of Policy and Management](#) 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;

Sec. 34. Section 12-81h of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016*):

[**Any municipality, upon approval by its legislative body,**] [The Commissioner of Revenue Services](#) may allow an exemption from [**property tax**] [the motor vehicle tax imposed pursuant to section 21 of this act](#) 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.

Sec. 35. Section 12-95 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2016*):

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**] [24 of this act](#), 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.

Sec. 36. Section 12-110 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016*):

[**(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.

Sec. 37. Section 12-112 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016*):

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.

Sec. 38. Section 12-121f of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016*):

(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)] (5), 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) (2) The board of assessment appeals held its first meeting on some day other than the day provided by section 12-110, as amended by this act;

[(4) (3) 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) (4) 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)]~~ (5) 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.

Sec. 39. Subdivision (1) of subsection (i) of section 12-157 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016*):

(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 the same or any other property of the taxpayer, including personal property. [and motor vehicles.] In the case of subparagraph (B) of this subdivision, 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 choate and 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.

Sec. 40. Section 12-169a of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2016*):

(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] real 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] real 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] real 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.

Sec. 41. Section 12-195b of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016*):

(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.

Sec. 42. Subsection (b) of section 14-15a of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016*):

(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 motor vehicle tax imposed under section 21 of this act](#), 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.

Sec. 43. Subsections (c) and (d) of section 14-16 of the general statutes are repealed and the following is substituted in lieu thereof (*Effective October 1, 2016*):

(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] [24 of this act](#).

(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] [24 of this act](#).

Sec. 44. Section 14-33 of the general statutes, as amended by section 1 of public act 14-19, is repealed and the following is substituted in lieu thereof (*Effective October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016*):

(a) 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**] [Commissioner of Revenue Services](#) shall notify the Commissioner of Motor Vehicles of such delinquency in accordance with subsection (e) of this section and guidelines and procedures established by the commissioner. The [**commissioner**] [Commissioner of Motor Vehicles](#) 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, [as amended by this act](#), no such registration shall be issued until the commissioner receives notification that the tax obligation has been legally discharged; nor shall the commissioner register any other motor vehicle, snowmobile, all-terrain vehicle or vessel in the name of such person, except that the commissioner may continue to register other vehicles owned by a leasing or rental firm licensed pursuant to section 14-15, 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 or cancel all motor vehicle, snowmobile, all-terrain vehicle or vessel 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 on any motor vehicle or snowmobile had been paid, or (2) who has been reported by [**a tax collector**] [the Commissioner of Revenue Services](#) as having paid [**a property**] [the motor vehicle](#) 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**] [Commissioner of Motor Vehicles](#) 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] [Commissioner of Revenue Services](#) whereby the [commissioner] [Commissioner of Motor Vehicles](#) 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,] [Commissioner of Revenue Services](#) 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] [Commissioner of Motor Vehicles](#) 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) The [tax collector of a city, town, borough or other district] [Commissioner of Revenue Services](#) shall, at least once during each calendar month, notify the Commissioner of Motor Vehicles of any outstanding delinquent [property] [motor vehicle](#) tax payment or installment thereof for a registered motor vehicle or snowmobile. If a tax collector fails to provide such notice to the commissioner, 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.

Sec. 45. Section 14-33a of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016*):

When a taxpayer who was reported to the Commissioner of Motor Vehicles as delinquent in taxes by [a tax collector] [the Commissioner of Revenue Services](#) in accordance with section 14-33, [as amended by this act](#), is no longer delinquent, the [tax collector] [Commissioner of Revenue Services](#) shall immediately notify the Commissioner of Motor Vehicles in accordance with guidelines and procedures established by the [commissioner] [Commissioner of Motor Vehicles](#). [No tax collector shall] [The Commissioner of Revenue Services shall not](#) knowingly submit a false report to the Commissioner of Motor Vehicles that a motor vehicle tax is no longer delinquent pursuant to this section.

Sec. 46. Subsection (c) of section 14-34a of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016*):

(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, as amended by this act; (3) any such vehicle based in this state shall be subject to the provisions of sections 14-12, 14-15, 14-15a, as amended by this act, 14-16a and chapter 247.

Sec. 47. Section 14-163 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016*):

(a) The commissioner shall compile information concerning motor vehicles [and snowmobiles subject to property taxation pursuant to section 12-71] and snowmobiles subject to the motor vehicle tax imposed under section 21 of this act 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] 2015, and annually thereafter, the commissioner shall provide to [each assessor in this state] the Secretary of the Office of Policy and Management and the Commissioner of Revenue Services a list identifying motor vehicles and snowmobiles that are subject to [property taxation in each such assessor's town] the motor vehicle property tax pursuant to section 21 of this act. 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] 2017, and annually thereafter, the commissioner shall provide to [each assessor in this state] the Secretary of the Office of Policy and Management and the Commissioner of Revenue Services 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] the motor vehicle property tax imposed pursuant to section 21 of this act on a supplemental list pursuant to section [12-71b] 24 of this act. 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.]

Sec. 48. Section 14-192 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016*):

(a) The commissioner shall be paid the following fees: (1) For filing an application for a certificate of title, twenty-five dollars; (2) for each security interest noted upon a certificate of title or maintained in the electronic title file pursuant to subsection (b) of section 14-175, ten dollars; (3) for each record copy search, twenty dollars; (4) for each assignment of a security interest noted upon a certificate of title or maintained in the electronic title file, ten dollars; (5) for an application for a replacement certificate of title, twenty-five dollars, provided such fee shall not be required for any such replacement certificate of title (A) which is requested on a form prepared and signed by the **[assessor in any town]** [Commissioner of Revenue Services](#) for purposes of such proof of ownership of a motor vehicle as may be required in accordance with section **[12-71b]** [24 of this act for purposes of the motor vehicle tax imposed pursuant to section 21 of this act](#), or (B) in connection with an application submitted by a licensed dealer in accordance with the provisions of subsection (c) of section 14-12 or section 14-61; (6) for an ordinary certificate of title issued upon surrender of a distinctive certificate, ten dollars; (7) for filing a notice of security interest, ten dollars; (8) for a certificate of search of the records of the Department of Motor Vehicles, for each name or identification number searched against, twenty dollars; (9) for filing an assignment of security interest, ten dollars; (10) for search of a motor vehicle certificate of title record, requested by a person other than the owner of such motor vehicle, twenty dollars; and (11) for a bond filing under section 14-176, twenty-five dollars.

(b) If an application, certificate of title or other document required to be mailed or delivered to the commissioner under any provision of this chapter is not delivered to the commissioner within ten days from the time it is required to be mailed or delivered, the commissioner shall collect, as a penalty, an amount equal to the fee required for the transaction.

(c) Motor vehicles leased to an agency of this state and motor vehicles owned by the state, an agency of the state, or a municipality, as defined in section 7-245, shall be exempt from the fees imposed by this section.

Sec. 49. (NEW) (*Effective October 1, 2015, and applicable to assessment years commencing on or after October 1, 2015*) The following terms, when used in sections 51 to 54, inclusive, of this act have the following meanings, unless the context otherwise requires:

(1) "Administrative auditor" means the person selected pursuant to section 50 of this act;

(2) "Average fiscal capacity" means the assessed value of all real property in all municipalities within the planning region combined, including property eligible for grants pursuant to sections 12-19a and 12-20a of the general statutes, divided by the total population of all municipalities of the region combined;

(3) "Base year" means the assessment year commencing October 1, 2013;

(4) "Commercial and industrial property" means (A) real property used for the sale of goods or services, including, but not limited to, nonresidential living accommodations, dining establishments, motor vehicle services, warehouses and distribution facilities, retail services, banks, office buildings, multipurpose buildings wherein one or more occupations are conducted, commercial condominiums for retail or wholesale use, recreation facilities, entertainment facilities, airports, hotels and motels, and (B) real property used for production and fabrication of durable and nondurable man-made goods from raw materials or compounded parts. Commercial and industrial property includes the lot or land on which a building is situated and accessory improvements located thereon, including, but not limited to, pavement and storage buildings. Commercial and industrial property does not include real property located in an enterprise zone;

(5) "Increase from base year" means the total assessed value of all commercial and industrial property within a municipality for the current year less the total assessed value of all commercial and industrial property within a municipality for the base year;

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

(7) "Municipal base value" means the total assessed value of commercial and industrial property within a municipality for the base year;

(8) "Municipal commercial industrial mill rate" means:

T1	.4 X increase from base year X regional mill rate	+	
T2	.6 X increase from base year X municipal mill rate	+	
T3	effective July 1 of the current year		
T4	Municipal base value X municipal mill rate		Municipal
T5	effective July 1 of the current year	=	commercial
T6			industrial
T7	Total value		mill rate

(9) "Municipal contribution to the area-wide tax base" means:

T8 regional Municipal

T9 Increase from base year X.4 X mill = contribution

T10 1000 rate to area-wide

T11 tax base

(10) "Municipal fiscal capacity" means the assessed value of all real property within a municipality, including property eligible for grants pursuant to section 1 of this act, and sections 12-19a and 12-20a of the general statutes, divided by the population of such municipality;

(11) "Municipal distribution index" means:

T12 Average Fiscal Capacity Municipal

T13 Municipal Population X Municipal Fiscal = Distribution

T14 Capacity Index

(12) "Planning region" means a planning region of the state as defined or redefined by the Secretary of the Office of Policy and Management, or his or her designee, under the provisions of section 16a-4a of the general statutes;

(13) "Population" means the number of persons residing in a municipality according to the most recent federal decennial census, except that, in intervening years between such censuses, "population" means the number of persons according to the most recent estimate made, pursuant to section 19a-2a of the general statutes, by the Department of Public Health, with patients and inmates of state hospitals, institutions of correction, and other state institutions excluded;

(14) "Regional mill rate" means the average mill rate of all municipalities within its respective planning region as of January first as calculated by the administrative auditor for such planning region and verified by the Secretary of the Office of Policy and Management; and

(15) "Total value" means the total assessed value of commercial and industrial property within a municipality for the current tax year.

Sec. 50. (NEW) (*Effective October 1, 2015*) (a) On or before August first and each subsequent even-numbered year thereafter, the regional council of governments, established pursuant to section 4-124j of the general statutes, for each planning region shall meet and elect from among their number one member to serve as administrative auditor for a period of two years and until a successor is elected. If a majority is unable to agree upon a person to serve as administrative auditor, the Secretary of the Office of Policy and Management shall appoint one member from among the council's members. If the administrative auditor ceases to serve as a member within the planning region during the term for which elected or appointed, a successor shall be chosen in the same manner as provided in this subsection for the original selection, to serve for the unexpired term.

(b) The administrative auditor shall utilize the staff and facilities of the planning region. The planning region shall be reimbursed for the marginal expenses incurred by its staff by contribution from each other municipality in the planning region in an amount which bears the same proportion of the total expenses as the population such municipality bears to the total population of the planning region. The administrative auditor shall annually, on or before February first, certify the amounts of total expense for the preceding calendar year, and the share of each municipality, to the treasurer or other fiscal officer of each municipality within the planning region. Payment shall be made by the treasurer or other fiscal officer of each municipality to the treasurer or other fiscal officer of the planning region on or before the succeeding March first.

Sec. 51. (NEW) (*Effective October 1, 2015, and applicable to assessment years commencing on or after October 1, 2015*) Notwithstanding any provision of any general statute, public act or special act, a municipality's municipal commercial industrial mill rate shall be the mill rate used to determine the amount of taxes imposed on commercial and industrial property within such municipality, unless there is no increase from the base year, in which case the municipal mill rate shall be used.

Sec. 52. (NEW) (*Effective October 1, 2015, and applicable to assessment years commencing on or after October 1, 2015*) There is established a regional property tax base revenue sharing system. On and after January 1, 2017, the tax collector of each municipality within a planning region shall remit its municipal contribution to the area-wide tax base, not later than February first, annually, to the administrative auditor for the planning region in which such municipality is located. The administrative auditor shall distribute such revenue to each municipality within the planning region pursuant to section 53 of this act.

Sec. 53. (NEW) (*Effective October 1, 2015, and applicable to assessment years commencing on or after October 1, 2015*) The administrative auditor of each planning region shall distribute the moneys remitted to such auditor pursuant to section 52 of this act to each municipality on or before March first, annually, in an amount which bears the same proportion as such municipality's municipal distribution index bears to the total of all municipal distribution indices within such planning region. The revenue distributed to a municipality under this section shall be used by a municipality in the same manner and for the same purposes as the proceeds from taxes on real property levied by the municipality.

Sec. 54. Section 47-3 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2015*):

[Each estate, given in fee tail, shall be an absolute estate in fee simple to the issue of the first donee in tail.] Each estate given in fee tail shall be an absolute estate in fee simple to the named grantee.

Sec. 55. Sections 7-328b, 12-71b, 12-71c, 12-71d, 12-81c, 12-122a, 12-129s and 12-144a of the general statutes are repealed. (*Effective October 1, 2016*)

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2016</i>	New section
Sec. 2	<i>July 1, 2016</i>	12-19b
Sec. 3	<i>July 1, 2016</i>	12-19c
Sec. 4	<i>July 1, 2016</i>	12-20b
Sec. 5	<i>July 1, 2016</i>	12-63h(a)
Sec. 6	<i>July 1, 2016</i>	12-64(b)
Sec. 7	<i>July 1, 2016</i>	3-55j(a) to (d)
Sec. 8	<i>July 1, 2016</i>	4b-38(g)
Sec. 9	<i>July 1, 2016</i>	4b-39
Sec. 10	<i>July 1, 2016</i>	4b-46
Sec. 11	<i>July 1, 2016</i>	10a-90

Sec. 12	<i>July 1, 2016</i>	10a-91(b)
Sec. 13	<i>July 1, 2016</i>	15-101dd
Sec. 14	<i>July 1, 2016</i>	22-26jj(c)
Sec. 15	<i>July 1, 2016</i>	22-26oo(c)
Sec. 16	<i>July 1, 2016</i>	22a-282
Sec. 17	<i>July 1, 2016</i>	23-30
Sec. 18	<i>July 1, 2016</i>	32-610
Sec. 19	<i>July 1, 2016</i>	32-666(a) and (b)
Sec. 20	<i>July 1, 2016</i>	12-62m(a)
Sec. 21	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	New section
Sec. 22	<i>from passage</i>	New section
Sec. 23	<i>October 1, 2016</i>	New section
Sec. 24	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	New section
Sec. 25	<i>October 1, 2016, and applicable to assessment</i>	New section

	<i>years commencing on or after October 1, 2016</i>	
Sec. 26	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	New section
Sec. 27	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	12-24b
Sec. 28	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	12-41
Sec. 29	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	12-43
Sec. 30	<i>October 1, 2016</i>	12-57
Sec. 31	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	12-71
Sec. 32	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	12-81(53)
Sec. 33	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	12-81(74)

Sec. 34	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	12-81h
Sec. 35	<i>October 1, 2016</i>	12-95
Sec. 36	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	12-110
Sec. 37	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	12-112
Sec. 38	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	12-121f
Sec. 39	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	12-157(i)(1)
Sec. 40	<i>October 1, 2016</i>	12-169a
Sec. 41	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	12-195b
Sec. 42	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	14-15a(b)

Sec. 43	<i>October 1, 2016</i>	14-16(c) and (d)
Sec. 44	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	14-33
Sec. 45	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	14-33a
Sec. 46	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	14-34a(c)
Sec. 47	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	14-163
Sec. 48	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	14-192
Sec. 49	<i>October 1, 2015, and applicable to assessment years commencing on or after October 1, 2015</i>	New section
Sec. 50	<i>October 1, 2015</i>	New section
Sec. 51	<i>October 1, 2015, and applicable to assessment years commencing on or after October 1, 2015</i>	New section

Sec. 52	<i>October 1, 2015, and applicable to assessment years commencing on or after October 1, 2015</i>	New section
Sec. 53	<i>October 1, 2015, and applicable to assessment years commencing on or after October 1, 2015</i>	New section
Sec. 54	<i>October 1, 2015</i>	47-3
Sec. 55	<i>October 1, 2016</i>	Repealer section

PD*Joint Favorable Subst. C/R***FIN**



John Salomone
Town Manager

TOWN OF NEWINGTON

131 CEDAR STREET
NEWINGTON, CONNECTICUT 06111

OFFICE OF THE TOWN MANAGER

MEMORANDUM

To: Newington Town Council
From: John Salomone, Town Manager
Date: May 8, 2015
Re: Blight Ordinance Protocol and Update

There will be an item on the May 12 agenda to update the Council on Blight Ordinance protocol and to provide the Council with a statistical update of blight complaints as well as updates to the Blight List.

Below is an overview of the blight process:

The Blight Team & Intake Process

All blight complaints are received and processed through the Town Manager's office. A file is created for each complaint and the property is added to a master list of potential blighted properties. Residents who report potential blighted properties are welcome to leave contact information for follow-up or may choose to remain anonymous.

All complaints are first screened by the Police Department to determine whether there is any prior history at the location that may pose a danger to the Enforcement Officer during inspection. The Human Services Department is also notified of new complaints. When necessary, the Assessor's office researches ownership of the property.

The Blight Enforcement Officer (BEO) is the first point of inspection and follow-up for all blight complaints and may determine whether a property meets the criteria to be listed as a blighted property. The BEO may receive assistance from the CCHD, Building Inspector or Fire Marshal as warranted.

Inspection, Notification & Enforcement

Once the property has been screened, the BEO will perform inspection(s) of the property. The BEO will determine whether the property meets the blighted property criteria. Properties that do not meet the blight criteria are noted as such and moved to an "inactive" complaint list. When a property meets the blight criteria, the BEO will move forward with the notification process as required by the ordinance:

- Notice of Violation Warning Letter

- Citation letter, which includes a minimum fine of \$100.00
- 10-day notice of placement on the Blight List from the Town Manager's Office.

If the property is not resolved as a result of this process, the property will be placed on an official Blight List. Properties placed on the blight list will continue to be fined until the blighted condition is rectified. Further action such as liens, legal action and Town remediation may be taken as necessary. Only properties that have not been resolved as a result of the above listed process may be placed on the Blight List. The blight list is presented to the Council annually for information only; no action is required.

It is the Town's objective to work with property owners to devise a workable and positive solution to the blight issue. Each communication to the property owner contains information regarding the appeals process, contact information for the BEO and Town Manager as well as contact information for the Human Services Department. Whenever possible, the BEO works with the property owner to devise a written plan for more complex blight situations.

The Council will receive an updated Blight List at the May 12 meeting. Staff will also discuss new methods used for enforcement as well as resources available for property owners.

AGENDA ITEM: VII

DATE: 5-12-15

RESOLUTION NO. _____

RESOLVED:

That property tax refunds in the amount of \$ 307.82 are hereby approved in the individual amounts and for those named on the "Requests for Refund of an Overpayment of Taxes," certified by the Revenue Collector, a list of which is attached to this resolution.

MOTION BY: _____

SECONDED BY: _____

VOTE: _____

TAX REFUNDS – May 12, 2015

Ryder Truck Rental Inc. 99 Murphy Road Hartford, CT 06114	\$307.82
Total	\$307.82